

**Operating Expenditures
of
Virginia's Counties and Cities
FY 2001**



**Commission on Local Government
Commonwealth of Virginia**

September 2002

Table 1.1

Absolute Distribution
of
Operating Expenditures by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2001

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	\$22,697,980	\$12,774,730	\$35,472,710
General and Financial Administration	\$351,374,537	\$225,237,895	\$576,612,432
Board of Elections	\$15,766,221	\$7,922,535	\$23,688,756
Sub-Total	\$389,838,738	\$245,935,160	\$635,773,898
Judicial Administration			
Courts	\$129,908,810	\$72,147,367	\$202,056,177
Commonwealth's Attorney	\$40,782,762	\$32,142,396	\$72,925,158
Sub-Total	\$170,691,572	\$104,289,763	\$274,981,335
Public Safety			
Law Enforcement and Traffic Control	\$511,512,081	\$437,051,845	\$948,563,926
Fire and Rescue Services	\$325,551,379	\$299,656,473	\$625,207,852
Correction and Detention	\$283,596,777	\$209,419,848	\$493,016,625
Inspections	\$52,871,800	\$26,807,824	\$79,679,624
Other Protection	\$55,692,807	\$32,287,498	\$87,980,305
Sub-Total	\$1,229,224,844	\$1,005,223,488	\$2,234,448,332
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$80,652,941	\$250,714,120	\$331,367,061
Sanitation and Waste Removal	\$230,369,115	\$166,575,718	\$396,944,833
Maintenance of General Buildings and Grounds	\$125,801,564	\$109,223,139	\$235,024,703
Sub-Total	\$436,823,620	\$526,512,977	\$963,336,597
Health and Welfare			
Health	\$101,454,701	\$48,371,508	\$149,826,209
Mental Health and Mental Retardation	\$354,602,427	\$215,350,865	\$569,953,292
Welfare/Social Services	\$590,905,842	\$433,913,238	\$1,024,819,080
Sub-Total	\$1,046,962,970	\$697,635,611	\$1,744,598,581
Education			
Instruction	\$4,434,948,523	\$2,150,168,024	\$6,585,116,547
Administration, Attendance, and Health	\$251,308,541	\$133,205,584	\$384,514,125
Pupil Transportation Services	\$314,825,111	\$109,644,450	\$424,469,561
Operation and Maintenance Services	\$566,292,694	\$296,897,804	\$863,190,498
School Food Services and Other Non-Instructional Operations	\$231,388,659	\$120,077,051	\$351,465,710
Contributions to Community Colleges	\$2,219,465	\$574,021	\$2,793,486
Sub-Total	\$5,800,982,993	\$2,810,566,934	\$8,611,549,927
Parks, Recreation, and Cultural Services			
Parks and Recreation	\$192,677,017	\$140,825,691	\$333,502,708
Cultural Enrichment	\$13,514,000	\$41,642,546	\$55,156,546
Public Libraries	\$124,943,387	\$61,046,207	\$185,989,594
Sub-Total	\$331,134,404	\$243,514,444	\$574,648,848
Community Development			
Planning and Community Development	\$238,085,096	\$172,078,133	\$410,163,229
Environmental Management	\$13,369,961	\$3,483,760	\$16,853,721
Cooperative Extension Program	\$8,738,146	\$1,365,024	\$10,103,170
Sub-Total	\$260,193,203	\$176,926,917	\$437,120,120
Nondepartmental/1			
Sub-Total	\$2,011,361	\$756,126	\$2,767,487
Grand Total	\$9,667,863,705	\$5,811,361,420	\$15,479,225,125

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Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
General Government Administration					
Legislative	\$202,829	\$323,784	\$76,351	\$272,740	\$211,917
General and Financial Administration	\$1,616,053	\$4,130,471	\$1,202,657	\$648,886	\$1,060,601
Board of Elections	\$121,650	\$281,008	\$91,433	\$69,107	\$115,381
Sub-Total	\$1,940,532	\$4,735,263	\$1,370,441	\$990,733	\$1,387,899
Judicial Administration					
Courts	\$831,558	\$2,573,917	\$646,212	\$326,262	\$887,946
Commonwealth's Attorney	\$237,928	\$537,969	\$211,225	\$196,229	\$339,383
Sub-Total	\$1,069,486	\$3,111,886	\$857,437	\$522,491	\$1,227,329
Public Safety					
Law Enforcement and Traffic Control	\$1,372,419	\$8,190,413	\$1,137,120	\$725,269	\$2,037,651
Fire and Rescue Services	\$1,921,160	\$2,921,409	\$756,162	\$144,403	\$579,442
Correction and Detention	\$1,405,849	\$3,240,324	\$1,084,424	\$756,099	\$1,304,662
Inspections	\$116,778	\$722,719	\$92,329	\$63,813	\$154,539
Other Protection	\$616,913	\$41,518	\$89,842	\$66,258	\$1,194,376
Sub-Total	\$5,433,119	\$15,116,383	\$3,159,877	\$1,755,842	\$5,270,670
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$96,707	\$1,551,742	--	\$4,291	\$16,324
Sanitation and Waste Removal	\$1,901,537	\$215,393	\$1,471,100	\$181,769	\$1,583,150
Maintenance of General Buildings and Grounds	\$453,515	\$1,086,752	\$550,116	\$196,856	\$501,268
Sub-Total	\$2,451,759	\$2,853,887	\$2,021,216	\$382,916	\$2,100,742
Health and Welfare					
Health	\$478,927	\$775,890	\$125,118	\$96,161	\$336,970
Mental Health and Mental Retardation	\$3,662,228	\$358,435	\$2,280,766	\$1,336,066	\$1,915,296
Welfare/Social Services	\$4,859,157	\$12,807,788	\$1,744,188	\$918,173	\$2,879,695
Sub-Total	\$9,000,312	\$13,942,113	\$4,150,072	\$2,350,400	\$5,131,961
Education					
Instruction	\$28,418,170	\$73,036,851	\$14,842,231	\$8,759,273	\$22,335,130
Administration, Attendance, and Health	\$1,737,352	\$5,029,080	\$1,055,904	\$674,081	\$1,134,048
Pupil Transportation Services	\$2,382,626	\$6,963,708	\$921,752	\$792,713	\$2,321,109
Operation and Maintenance Services	\$3,750,862	\$9,337,778	\$1,710,520	\$1,353,435	\$2,370,780
School Food Services and Other Non-Instructional Operations	\$1,950,335	\$3,002,323	\$707,234	\$503,424	\$1,324,926
Contributions to Community Colleges	\$46,050	\$10,250	\$4,557	\$777	\$46,247
Sub-Total	\$38,285,395	\$97,379,990	\$19,242,198	\$12,083,703	\$29,532,240
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$448,274	\$1,486,468	\$308,090	\$92,824	\$379,185
Cultural Enrichment	\$209,908	\$35,880	--	--	--
Public Libraries	\$211,880	\$2,752,268	\$116,413	\$101,196	\$605,961
Sub-Total	\$870,062	\$4,274,616	\$424,503	\$194,020	\$985,146
Community Development					
Planning and Community Development	\$517,529	\$11,471,651	\$614,900	\$167,846	\$328,102
Environmental Management	\$52,825	\$40,476	--	\$16,522	\$10,546
Cooperative Extension Program	\$104,792	\$120,504	\$24,208	\$87,482	\$60,651
Sub-Total	\$675,146	\$11,632,631	\$639,108	\$271,850	\$399,299
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$59,725,811	\$153,046,769	\$31,864,852	\$18,551,955	\$46,035,286

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
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FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
General Government Administration					
Legislative	\$226,166	\$561,844	\$136,717	\$60,520	\$192,422
General and Financial Administration	\$861,441	\$38,422,595	\$2,515,363	\$459,473	\$1,921,810
Board of Elections	\$83,660	\$486,189	\$163,844	\$55,437	\$122,604
Sub-Total	\$1,171,267	\$39,470,628	\$2,815,924	\$575,430	\$2,236,836
Judicial Administration					
Courts	\$178,099	\$8,873,156	\$1,158,126	\$190,896	\$656,058
Commonwealth's Attorney	\$185,923	\$2,919,471	\$474,742	\$71,126	\$441,340
Sub-Total	\$364,022	\$11,792,627	\$1,632,868	\$262,022	\$1,097,398
Public Safety					
Law Enforcement and Traffic Control	\$1,431,558	\$36,114,700	\$2,857,985	\$591,936	\$4,032,721
Fire and Rescue Services	\$131,845	\$23,002,047	\$2,203,672	\$288,398	\$1,127,073
Correction and Detention	\$101,981	\$19,861,026	\$2,353,899	\$238,920	\$2,218,180
Inspections	\$58,759	\$2,784,018	\$332,835	\$41,360	\$420,335
Other Protection	\$66,470	\$4,303,117	\$928,349	\$64,612	\$650,952
Sub-Total	\$1,790,613	\$86,064,908	\$8,676,740	\$1,225,226	\$8,449,261
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$10,362,586	\$164,702	--	--
Sanitation and Waste Removal	\$486,480	\$10,458,203	\$862,383	\$767,551	\$4,477,083
Maintenance of General Buildings and Grounds	\$326,235	\$9,662,638	\$934,786	\$132,712	\$788,155
Sub-Total	\$812,715	\$30,483,427	\$1,961,871	\$900,263	\$5,265,238
Health and Welfare					
Health	\$100,903	\$18,618,445	\$468,963	\$65,444	\$566,331
Mental Health and Mental Retardation	\$697,993	\$12,315,924	\$4,252,966	\$693,640	\$1,790,471
Welfare/Social Services	\$1,060,058	\$53,434,332	\$5,810,715	\$557,882	\$7,028,313
Sub-Total	\$1,858,954	\$84,368,701	\$10,532,644	\$1,316,966	\$9,385,115
Education					
Instruction	\$11,470,509	\$173,770,041	\$57,252,276	\$5,813,954	\$41,856,613
Administration, Attendance, and Health	\$647,239	\$14,100,747	\$1,883,336	\$371,143	\$1,797,143
Pupil Transportation Services	\$808,105	\$6,758,492	\$4,168,205	\$591,023	\$4,192,927
Operation and Maintenance Services	\$1,318,555	\$21,883,190	\$5,829,567	\$875,991	\$6,411,919
School Food Services and Other Non-Instructional Operations	\$705,500	\$4,598,898	\$2,635,906	\$447,266	\$3,420,575
Contributions to Community Colleges	\$20,201	\$30,531	\$3,000	\$2,498	\$1,397
Sub-Total	\$14,970,109	\$221,141,899	\$71,772,290	\$8,101,875	\$57,680,574
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$179,135	\$26,804,464	\$810,253	\$270,701	\$804,365
Cultural Enrichment	\$26,001	\$8,007,574	--	--	\$40,500
Public Libraries	\$175,388	\$11,149,779	\$948,545	\$227,846	\$1,195,867
Sub-Total	\$380,524	\$45,961,817	\$1,758,798	\$498,547	\$2,040,732
Community Development					
Planning and Community Development	\$280,151	\$12,905,571	\$1,104,607	\$299,862	\$1,293,388
Environmental Management	\$36,891	--	\$30,800	\$95,841	\$30,000
Cooperative Extension Program	\$39,364	\$968,909	\$106,792	\$41,463	\$82,153
Sub-Total	\$356,406	\$13,874,480	\$1,242,199	\$437,166	\$1,405,541
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$21,704,610	\$533,158,487	\$100,393,334	\$13,317,495	\$87,560,695

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

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Expenditure Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
General Government Administration					
Legislative	\$40,252	\$137,328	\$224,955	\$274,770	\$93,322
General and Financial Administration	\$671,344	\$1,406,181	\$731,532	\$1,374,404	\$678,073
Board of Elections	\$51,854	\$106,641	\$185,600	\$132,225	\$18,103
Sub-Total	\$763,450	\$1,650,150	\$1,142,087	\$1,781,399	\$789,498
Judicial Administration					
Courts	\$178,265	\$520,194	\$237,472	\$576,162	\$104,366
Commonwealth's Attorney	\$80,082	\$363,730	\$219,015	\$346,952	\$126,573
Sub-Total	\$258,347	\$883,924	\$456,487	\$923,114	\$230,939
Public Safety					
Law Enforcement and Traffic Control	\$498,811	\$3,045,224	\$1,386,258	\$1,743,566	\$958,437
Fire and Rescue Services	\$130,467	\$875,861	\$295,063	\$320,121	\$231,237
Correction and Detention	\$140,699	\$984,137	\$799,561	\$943,705	\$1,021,813
Inspections	\$20,044	\$237,337	\$81,970	\$65,210	\$69,659
Other Protection	\$27,354	\$301,242	\$86,046	\$371,159	\$48,762
Sub-Total	\$817,375	\$5,443,801	\$2,648,898	\$3,443,761	\$2,329,908
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,206	--	\$24,900	\$4,253,021	\$1,845
Sanitation and Waste Removal	\$430,209	\$690,466	\$402,868	\$2,119,294	\$716,302
Maintenance of General Buildings and Grounds	\$131,017	\$378,287	\$335,434	\$599,745	\$212,397
Sub-Total	\$562,432	\$1,068,753	\$763,202	\$6,972,060	\$930,544
Health and Welfare					
Health	\$78,574	\$249,715	\$103,293	\$355,807	\$87,426
Mental Health and Mental Retardation	\$649,412	\$871,638	\$1,540,943	\$3,218,740	\$587,938
Welfare/Social Services	\$635,011	\$1,986,931	\$2,012,587	\$5,241,765	\$1,572,130
Sub-Total	\$1,362,997	\$3,108,284	\$3,656,823	\$8,816,312	\$2,247,494
Education					
Instruction	\$4,622,520	\$25,140,576	\$14,695,037	\$21,991,352	\$12,380,804
Administration, Attendance, and Health	\$380,342	\$1,173,830	\$694,125	\$935,036	\$765,774
Pupil Transportation Services	\$588,090	\$1,885,915	\$1,391,831	\$1,850,113	\$1,092,725
Operation and Maintenance Services	\$589,468	\$3,437,032	\$1,840,586	\$3,604,509	\$1,671,709
School Food Services and Other Non-Instructional Operations	\$311,890	\$1,369,519	\$1,142,507	\$1,623,593	\$676,596
Contributions to Community Colleges	\$6,218	\$10,125	\$4,046	\$77,066	\$1,882
Sub-Total	\$6,498,528	\$33,016,997	\$19,768,132	\$30,081,669	\$16,589,490
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$521	\$635,384	\$36,500	\$420,621	\$72,778
Cultural Enrichment	--	--	\$28,300	--	\$42,351
Public Libraries	\$56,599	\$708,682	\$275,062	\$407,398	\$63,308
Sub-Total	\$57,120	\$1,344,066	\$339,862	\$828,019	\$178,437
Community Development					
Planning and Community Development	\$213,052	\$229,385	\$145,575	\$1,532,352	\$91,414
Environmental Management	\$8,700	\$16,945	\$12,050	\$62,747	\$5,980
Cooperative Extension Program	\$67,472	\$60,424	\$63,665	\$46,513	\$54,491
Sub-Total	\$289,224	\$306,754	\$221,290	\$1,641,612	\$151,885
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$10,609,473	\$46,822,729	\$28,996,781	\$54,487,946	\$23,448,195

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

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Expenditure Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
General Government Administration					
Legislative	\$101,782	\$108,676	\$256,751	\$40,862	\$67,892
General and Financial Administration	\$2,002,653	\$1,515,926	\$561,460	\$903,845	\$742,265
Board of Elections	\$140,748	\$79,235	\$133,256	\$47,414	\$20,100
Sub-Total	\$2,245,183	\$1,703,837	\$951,467	\$992,121	\$830,257
Judicial Administration					
Courts	\$919,938	\$261,061	\$631,262	\$257,392	\$352,926
Commonwealth's Attorney	\$506,023	\$113,423	\$285,820	\$82,860	\$148,580
Sub-Total	\$1,425,961	\$374,484	\$917,082	\$340,252	\$501,506
Public Safety					
Law Enforcement and Traffic Control	\$2,939,698	\$1,693,548	\$1,264,284	\$537,504	\$1,084,705
Fire and Rescue Services	\$714,896	\$847,864	\$1,280,122	\$129,716	\$314,359
Correction and Detention	\$2,738,871	\$2,085,984	\$1,526,064	\$601,484	\$790,142
Inspections	\$189,236	\$155,547	\$78,432	\$93,993	\$12,195
Other Protection	\$274,642	\$484,304	\$87,058	\$92,482	\$35,852
Sub-Total	\$6,857,343	\$5,267,247	\$4,235,960	\$1,455,179	\$2,237,253
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$31,069	\$231,346	--	--	--
Sanitation and Waste Removal	\$780,494	\$860,497	\$670,243	\$257,464	\$463,459
Maintenance of General Buildings and Grounds	\$1,091,813	\$466,354	\$829,091	\$489,646	\$228,680
Sub-Total	\$1,903,376	\$1,558,197	\$1,499,334	\$747,110	\$692,139
Health and Welfare					
Health	\$331,363	\$265,616	\$182,753	\$80,958	\$76,982
Mental Health and Mental Retardation	\$3,073,502	\$1,970,729	\$4,575,205	\$84,190	\$1,674,629
Welfare/Social Services	\$6,247,994	\$2,407,356	\$2,753,257	\$1,191,073	\$2,046,079
Sub-Total	\$9,652,859	\$4,643,701	\$7,511,215	\$1,356,221	\$3,797,690
Education					
Instruction	\$42,853,238	\$18,139,360	\$20,944,406	\$6,147,838	\$11,017,674
Administration, Attendance, and Health	\$1,707,760	\$825,252	\$875,394	\$532,892	\$675,107
Pupil Transportation Services	\$3,085,198	\$1,999,171	\$1,620,003	\$690,904	\$878,318
Operation and Maintenance Services	\$5,991,669	\$2,188,755	\$2,630,085	\$1,166,173	\$1,768,656
School Food Services and Other Non-Instructional Operations	\$2,550,616	\$1,199,912	\$1,436,852	\$360,827	\$812,319
Contributions to Community Colleges	--	\$6,727	\$26,654	\$720	\$3,473
Sub-Total	\$56,188,481	\$24,359,177	\$27,533,394	\$8,899,354	\$15,155,547
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$402,784	\$241,972	\$269,982	\$267,859	\$20,254
Cultural Enrichment	--	--	--	\$29,651	--
Public Libraries	\$839,258	\$125,144	\$370,666	\$51,662	\$213,015
Sub-Total	\$1,242,042	\$367,116	\$640,648	\$349,172	\$233,269
Community Development					
Planning and Community Development	\$470,116	\$797,182	\$361,188	\$155,662	\$39,135
Environmental Management	\$6,519	\$19,395	\$9,350	\$11,617	\$55,052
Cooperative Extension Program	\$53,278	\$63,522	\$71,447	\$38,048	\$44,241
Sub-Total	\$529,913	\$880,099	\$441,985	\$205,327	\$138,428
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$80,045,158	\$39,153,858	\$43,731,085	\$14,344,736	\$23,586,089

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Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

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Expenditure Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
General Government Administration					
Legislative	\$526,542	\$55,928	\$55,850	\$165,270	\$61,932
General and Financial Administration	\$22,837,018	\$946,688	\$420,970	\$1,732,036	\$568,764
Board of Elections	\$631,581	\$64,083	\$56,870	\$99,327	\$50,958
Sub-Total	\$23,995,141	\$1,066,699	\$533,690	\$1,996,633	\$681,654
Judicial Administration					
Courts	\$9,037,492	\$96,703	\$144,737	\$1,074,260	\$375,917
Commonwealth's Attorney	\$2,330,002	\$173,727	\$73,104	\$439,374	\$72,655
Sub-Total	\$11,367,494	\$270,430	\$217,841	\$1,513,634	\$448,572
Public Safety					
Law Enforcement and Traffic Control	\$37,209,560	\$954,653	\$474,927	\$2,910,889	\$600,037
Fire and Rescue Services	\$27,032,121	\$243,748	\$29,059	\$669,964	\$176,621
Correction and Detention	\$21,248,438	\$427,764	\$10,433	\$1,764,391	\$796,512
Inspections	\$3,602,450	\$142,489	\$38,089	\$421,660	\$46,893
Other Protection	\$869,446	\$120,892	\$29,286	\$868,823	\$62,118
Sub-Total	\$89,962,015	\$1,889,546	\$581,794	\$6,635,727	\$1,682,181
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$3,100,970	--	--	--	--
Sanitation and Waste Removal	\$5,973,680	\$317,907	\$568,220	\$1,873,933	\$390,590
Maintenance of General Buildings and Grounds	\$3,810,904	\$565,489	\$48,520	\$533,025	\$268,131
Sub-Total	\$12,885,554	\$883,396	\$616,740	\$2,406,958	\$658,721
Health and Welfare					
Health	\$2,530,252	\$154,278	\$33,928	\$264,193	\$75,336
Mental Health and Mental Retardation	\$21,065,209	\$600,704	\$280,069	\$3,244,919	\$651,303
Welfare/Social Services	\$18,601,300	\$1,670,854	\$597,002	\$5,707,080	\$966,446
Sub-Total	\$42,196,761	\$2,425,836	\$910,999	\$9,216,192	\$1,693,085
Education					
Instruction	\$246,520,110	\$11,137,702	\$3,686,564	\$29,600,405	\$6,362,545
Administration, Attendance, and Health	\$13,682,496	\$658,062	\$218,577	\$1,571,339	\$681,284
Pupil Transportation Services	\$14,419,961	\$632,505	\$316,804	\$1,834,937	\$994,282
Operation and Maintenance Services	\$37,965,344	\$1,360,233	\$553,013	\$3,607,725	\$1,128,900
School Food Services and Other Non-Instructional Operations	\$13,525,411	\$538,708	\$235,881	\$1,681,263	\$492,605
Contributions to Community Colleges	--	\$6,223	\$250	\$27,883	\$1,898
Sub-Total	\$326,113,322	\$14,333,433	\$5,011,089	\$38,323,552	\$9,661,514
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$7,395,972	\$480,550	--	\$341,778	\$19,362
Cultural Enrichment	\$112,314	\$2,000	--	--	--
Public Libraries	\$6,290,895	\$279,410	\$2,500	\$599,057	\$64,000
Sub-Total	\$13,799,181	\$761,960	\$2,500	\$940,835	\$83,362
Community Development					
Planning and Community Development	\$11,585,416	\$704,850	\$19,635	\$685,911	\$196,827
Environmental Management	--	\$18,035	\$15,893	\$28,306	\$5,200
Cooperative Extension Program	\$266,759	\$63,889	\$51,775	\$112,339	\$50,505
Sub-Total	\$11,852,175	\$786,774	\$87,303	\$826,556	\$252,532
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$532,171,643	\$22,418,074	\$7,961,956	\$61,860,087	\$15,161,621

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
General Government Administration					
Legislative	\$114,606	\$175,755	\$248,310	\$3,419,423	\$389,722
General and Financial Administration	\$836,637	\$1,210,766	\$548,616	\$92,823,662	\$5,495,224
Board of Elections	\$111,114	\$101,263	\$56,002	\$2,553,024	\$268,736
Sub-Total	\$1,062,357	\$1,487,784	\$852,928	\$98,796,109	\$6,153,682
Judicial Administration					
Courts	\$729,531	\$552,851	\$321,539	\$27,655,446	\$2,235,932
Commonwealth's Attorney	\$185,513	\$128,917	\$153,005	\$1,857,079	\$631,121
Sub-Total	\$915,044	\$681,768	\$474,544	\$29,512,525	\$2,867,053
Public Safety					
Law Enforcement and Traffic Control	\$1,010,879	\$1,793,946	\$836,849	\$151,519,248	\$5,432,421
Fire and Rescue Services	\$276,104	\$656,306	\$160,167	\$114,897,089	\$2,319,219
Correction and Detention	\$705,948	\$908,585	\$1,519,942	\$50,005,165	\$1,731,226
Inspections	\$42,430	\$179,630	\$97,721	\$11,993,874	\$331,560
Other Protection	\$115,155	\$176,058	\$73,646	\$10,499,819	\$1,072,768
Sub-Total	\$2,150,516	\$3,714,525	\$2,688,325	\$338,915,195	\$10,887,194
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$794,057	\$32,877	--	\$17,097,489	--
Sanitation and Waste Removal	\$1,197,825	\$1,352,334	\$977,623	\$86,193,715	\$4,432,956
Maintenance of General Buildings and Grounds	\$329,113	\$711,234	\$249,962	\$34,312,740	\$4,112,286
Sub-Total	\$2,320,995	\$2,096,445	\$1,227,585	\$137,603,944	\$8,545,242
Health and Welfare					
Health	\$186,986	\$184,406	\$107,717	\$50,118,101	\$388,962
Mental Health and Mental Retardation	\$1,738,441	\$1,123,871	\$713,377	\$94,641,464	\$5,133,387
Welfare/Social Services	\$3,668,626	\$2,669,720	\$1,104,560	\$178,391,391	\$4,895,002
Sub-Total	\$5,594,053	\$3,977,997	\$1,925,654	\$323,150,956	\$10,417,351
Education					
Instruction	\$13,639,483	\$21,246,792	\$8,631,474	\$1,110,050,052	\$53,937,157
Administration, Attendance, and Health	\$1,204,278	\$720,260	\$509,745	\$61,805,579	\$2,846,199
Pupil Transportation Services	\$1,563,054	\$2,193,604	\$692,932	\$61,126,108	\$3,800,364
Operation and Maintenance Services	\$1,925,623	\$2,969,468	\$889,842	\$129,918,608	\$5,436,764
School Food Services and Other Non-Instructional Operations	\$1,335,313	\$1,143,738	\$514,532	\$48,736,530	\$2,664,232
Contributions to Community Colleges	\$114,661	\$2,115	\$5,211	\$152,248	\$42,423
Sub-Total	\$19,782,412	\$28,275,977	\$11,243,736	\$1,411,789,125	\$68,727,139
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$56,663	\$149,186	\$134,311	\$71,693,702	\$1,319,498
Cultural Enrichment	--	--	--	\$1,273,946	--
Public Libraries	\$419,859	\$188,022	\$110,365	\$32,474,977	\$1,320,793
Sub-Total	\$476,522	\$337,208	\$244,676	\$105,442,625	\$2,640,291
Community Development					
Planning and Community Development	\$1,392,880	\$344,770	\$360,230	\$87,133,001	\$1,986,633
Environmental Management	--	\$79,154	\$95,965	\$5,420,001	\$210,640
Cooperative Extension Program	\$55,934	--	\$28,773	\$66,002	\$122,571
Sub-Total	\$1,448,814	\$423,924	\$484,968	\$92,619,004	\$2,319,844
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$33,750,713	\$40,995,628	\$19,142,416	\$2,537,829,483	\$112,557,796

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
General Government Administration					
Legislative	\$105,711	\$106,905	\$180,288	\$156,263	\$124,715
General and Financial Administration	\$600,241	\$968,809	\$1,606,794	\$3,616,133	\$876,993
Board of Elections	\$78,618	\$80,914	\$132,802	\$128,852	\$79,932
Sub-Total	\$784,570	\$1,156,628	\$1,919,884	\$3,901,248	\$1,081,640
Judicial Administration					
Courts	\$299,263	\$922,152	\$910,014	\$1,111,897	\$580,779
Commonwealth's Attorney	\$192,704	\$178,121	\$487,878	\$728,566	\$161,743
Sub-Total	\$491,967	\$1,100,273	\$1,397,892	\$1,840,463	\$742,522
Public Safety					
Law Enforcement and Traffic Control	\$689,181	\$640,850	\$3,237,315	\$5,051,544	\$1,283,246
Fire and Rescue Services	\$467,619	\$474,393	\$144,036	\$2,479,949	\$242,645
Correction and Detention	\$429,729	\$920,427	\$1,348,373	\$2,858,127	\$746,593
Inspections	\$72,965	\$142,374	\$259,636	\$554,300	\$140,612
Other Protection	\$355,114	\$278,246	\$1,624,484	\$513,819	\$187,739
Sub-Total	\$2,014,608	\$2,456,290	\$6,613,844	\$11,457,739	\$2,600,835
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$39,655	\$48,046	\$150
Sanitation and Waste Removal	\$895,271	\$317,564	\$1,434,142	\$5,429,375	\$274,760
Maintenance of General Buildings and Grounds	\$256,358	\$637,246	\$404,259	\$364,052	\$337,982
Sub-Total	\$1,151,629	\$954,810	\$1,878,056	\$5,841,473	\$612,892
Health and Welfare					
Health	\$91,833	\$180,000	\$260,672	\$281,051	\$116,155
Mental Health and Mental Retardation	\$1,553,909	\$593,545	\$1,605,816	\$1,936,379	\$1,138,276
Welfare/Social Services	\$997,796	\$1,946,479	\$4,947,469	\$4,516,839	\$1,394,280
Sub-Total	\$2,643,538	\$2,720,024	\$6,813,957	\$6,734,269	\$2,648,711
Education					
Instruction	\$9,990,514	\$15,484,232	\$36,206,413	\$56,911,938	\$14,129,893
Administration, Attendance, and Health	\$494,782	\$639,500	\$1,407,521	\$3,541,439	\$681,484
Pupil Transportation Services	\$1,281,347	\$1,533,569	\$3,618,770	\$4,841,072	\$1,031,914
Operation and Maintenance Services	\$1,223,555	\$2,287,594	\$4,564,113	\$7,134,152	\$1,760,494
School Food Services and Other Non-Instructional Operations	\$618,385	\$757,031	\$2,408,202	\$2,596,320	\$870,019
Contributions to Community Colleges	\$5,351	\$7,604	\$36,088	\$44,802	\$7,111
Sub-Total	\$13,613,934	\$20,709,530	\$48,241,107	\$75,069,723	\$18,480,915
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$40,000	\$504,099	\$617,702	\$2,569,817	\$466,754
Cultural Enrichment	--	\$10,000	--	--	--
Public Libraries	\$178,204	\$184,615	\$472,875	\$1,259,456	\$40,000
Sub-Total	\$218,204	\$698,714	\$1,090,577	\$3,829,273	\$506,754
Community Development					
Planning and Community Development	\$505,631	\$285,818	\$832,373	\$5,771,698	\$54,417
Environmental Management	\$10,909	\$3,600	\$3,500	\$217,533	\$12,228
Cooperative Extension Program	\$79,550	\$64,487	\$78,274	\$136,538	\$57,877
Sub-Total	\$596,090	\$353,905	\$914,147	\$6,125,769	\$124,522
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$21,514,540	\$30,150,174	\$68,869,464	\$114,799,957	\$26,798,791

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

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Operating Expenditures by Category and Locality
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FY 2001

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Expenditure Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
General Government Administration					
Legislative	\$130,872	\$432,197	\$102,915	\$56,319	\$183,113
General and Financial Administration	\$2,601,919	\$1,375,404	\$521,756	\$803,867	\$810,833
Board of Elections	\$136,077	\$79,883	\$91,177	\$73,695	\$76,659
Sub-Total	\$2,868,868	\$1,887,484	\$715,848	\$933,881	\$1,070,605
Judicial Administration					
Courts	\$829,593	\$437,392	\$588,733	\$535,683	\$509,285
Commonwealth's Attorney	\$375,013	\$291,057	\$240,651	\$91,106	\$311,870
Sub-Total	\$1,204,606	\$728,449	\$829,384	\$626,789	\$821,155
Public Safety					
Law Enforcement and Traffic Control	\$3,113,181	\$881,932	\$853,527	\$1,075,080	\$755,195
Fire and Rescue Services	\$1,081,429	\$1,324,437	\$211,617	\$443,225	\$164,282
Correction and Detention	\$1,690,343	\$651,440	\$563,766	\$823,484	\$1,949,087
Inspections	\$528,370	\$244,646	\$60,833	\$178,457	\$142,696
Other Protection	\$260,761	\$150,718	\$206,794	\$115,045	\$800,457
Sub-Total	\$6,674,084	\$3,253,173	\$1,896,537	\$2,635,291	\$3,811,717
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$192,477	\$123,456	--	--	\$800
Sanitation and Waste Removal	\$39,463	\$558,926	\$1,179,169	\$479,840	\$1,143,556
Maintenance of General Buildings and Grounds	\$1,016,892	\$355,012	\$148,626	\$771,056	\$404,223
Sub-Total	\$1,248,832	\$1,037,394	\$1,327,795	\$1,250,896	\$1,548,579
Health and Welfare					
Health	\$289,739	\$156,185	\$146,460	\$343,574	\$66,372
Mental Health and Mental Retardation	\$2,620,201	\$1,841,469	\$2,024,568	\$729,574	\$1,579,500
Welfare/Social Services	\$2,484,046	\$2,081,616	\$2,350,890	\$2,134,560	\$1,106,454
Sub-Total	\$5,393,986	\$4,079,270	\$4,521,918	\$3,207,708	\$2,752,326
Education					
Instruction	\$31,820,766	\$11,968,992	\$12,087,792	\$15,386,865	\$4,902,417
Administration, Attendance, and Health	\$1,616,448	\$775,554	\$522,114	\$1,224,649	\$394,869
Pupil Transportation Services	\$2,752,560	\$1,274,991	\$1,269,053	\$1,057,278	\$670,461
Operation and Maintenance Services	\$4,596,776	\$1,722,641	\$1,578,946	\$1,600,983	\$1,031,901
School Food Services and Other Non-Instructional Operations	\$1,648,170	\$649,368	\$1,069,007	\$633,107	\$471,935
Contributions to Community Colleges	\$393,245	--	\$14,856	\$5,562	\$25,549
Sub-Total	\$42,827,965	\$16,391,546	\$16,541,768	\$19,908,444	\$7,497,132
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$641,066	\$333,549	\$160,026	\$94,977	\$121,576
Cultural Enrichment	\$50,644	\$8,500	\$2,000	--	\$10,500
Public Libraries	\$508,014	\$349,697	\$360,499	\$250,939	\$167,387
Sub-Total	\$1,199,724	\$691,746	\$522,525	\$345,916	\$299,463
Community Development					
Planning and Community Development	\$1,057,513	\$289,723	\$299,437	\$634,921	\$285,968
Environmental Management	\$60,309	\$27,975	\$6,700	\$4,409	\$142,129
Cooperative Extension Program	\$65,638	\$37,638	\$52,719	\$49,354	\$36,351
Sub-Total	\$1,183,460	\$355,336	\$358,856	\$688,684	\$464,448
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$62,601,525	\$28,424,398	\$26,714,631	\$29,597,609	\$18,265,425

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

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Expenditure Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
General Government Administration					
Legislative	\$135,642	\$469,517	\$808,615	\$264,263	\$86,938
General and Financial Administration	\$850,809	\$5,215,298	\$34,900,771	\$2,182,446	\$232,308
Board of Elections	\$119,761	\$226,363	\$929,919	\$181,140	\$44,201
Sub-Total	\$1,106,212	\$5,911,178	\$36,639,305	\$2,627,849	\$363,447
Judicial Administration					
Courts	\$834,116	\$1,723,391	\$5,352,265	\$1,616,905	\$206,196
Commonwealth's Attorney	\$429,721	\$748,271	\$3,011,193	\$431,808	\$68,405
Sub-Total	\$1,263,837	\$2,471,662	\$8,363,458	\$2,048,713	\$274,601
Public Safety					
Law Enforcement and Traffic Control	\$1,932,242	\$10,014,574	\$45,147,929	\$4,308,583	\$433,882
Fire and Rescue Services	\$492,522	\$6,793,100	\$27,816,079	\$1,636,289	\$30,093
Correction and Detention	\$4,411,096	\$6,537,136	\$22,084,569	\$1,197,103	\$19,432
Inspections	\$168,692	\$966,293	\$3,466,833	\$272,226	\$50,346
Other Protection	\$168,199	\$595,617	\$2,042,046	\$405,377	\$41,773
Sub-Total	\$7,172,751	\$24,906,720	\$100,557,456	\$7,819,578	\$575,526
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$621,069	\$24,263,757	\$256,383	--
Sanitation and Waste Removal	\$715,846	\$2,138,762	\$8,021,783	\$1,157,526	\$203,482
Maintenance of General Buildings and Grounds	\$700,252	\$976,283	\$6,614,241	\$841,391	\$68,429
Sub-Total	\$1,416,098	\$3,736,114	\$38,899,781	\$2,255,300	\$271,911
Health and Welfare					
Health	\$245,583	\$481,276	\$1,300,775	\$258,762	\$75,212
Mental Health and Mental Retardation	\$3,076,337	\$6,185,075	\$19,689,556	\$3,930,149	\$214,462
Welfare/Social Services	\$3,914,386	\$6,713,787	\$20,411,895	\$3,838,322	\$439,167
Sub-Total	\$7,236,306	\$13,380,138	\$41,402,226	\$8,027,233	\$728,841
Education					
Instruction	\$30,300,172	\$79,165,350	\$210,072,628	\$48,303,234	\$2,069,652
Administration, Attendance, and Health	\$1,739,269	\$4,810,048	\$14,665,949	\$1,405,307	\$142,574
Pupil Transportation Services	\$2,867,429	\$5,606,950	\$13,146,606	\$3,080,872	\$218,389
Operation and Maintenance Services	\$4,331,926	\$7,879,428	\$30,128,091	\$6,402,358	\$437,816
School Food Services and Other Non-Instructional Operations	\$2,194,217	\$5,727,235	\$13,079,934	\$2,926,431	\$115,504
Contributions to Community Colleges	\$36,363	--	--	\$80,000	--
Sub-Total	\$41,469,376	\$103,189,011	\$281,093,208	\$62,198,202	\$2,983,935
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$151,554	\$1,709,293	\$11,128,370	\$803,829	--
Cultural Enrichment	\$5,000	--	--	\$90,000	--
Public Libraries	\$327,019	\$2,305,894	\$8,581,145	\$1,127,520	\$23,171
Sub-Total	\$483,573	\$4,015,187	\$19,709,515	\$2,021,349	\$23,171
Community Development					
Planning and Community Development	\$1,326,884	\$3,948,174	\$13,285,172	\$4,145,207	\$152,740
Environmental Management	\$25,938	\$51,835	--	\$29,015	--
Cooperative Extension Program	\$115,143	\$59,140	\$229,540	\$82,911	\$30,961
Sub-Total	\$1,467,965	\$4,059,149	\$13,514,712	\$4,257,133	\$183,701
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$61,616,118	\$161,669,159	\$540,179,661	\$91,255,357	\$5,405,133

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

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Absolute Distribution
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FY 2001

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Expenditure Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
General Government Administration					
Legislative	\$481,713	\$190,304	\$41,172	\$102,744	\$77,525
General and Financial Administration	\$1,825,134	\$3,787,559	\$627,183	\$989,665	\$858,228
Board of Elections	\$112,898	\$212,254	\$69,410	\$100,193	\$111,462
Sub-Total	\$2,419,745	\$4,190,117	\$737,765	\$1,192,602	\$1,047,215
Judicial Administration					
Courts	\$839,367	\$2,622,066	\$264,681	\$766,607	\$312,982
Commonwealth's Attorney	\$192,565	\$558,182	\$141,251	\$221,618	\$79,835
Sub-Total	\$1,031,932	\$3,180,248	\$405,932	\$988,225	\$392,817
Public Safety					
Law Enforcement and Traffic Control	\$1,439,073	\$4,762,344	\$478,990	\$1,382,735	\$824,705
Fire and Rescue Services	\$1,015,539	\$5,065,898	\$143,120	\$503,521	\$320,175
Correction and Detention	\$2,790,104	\$3,254,208	\$805,859	\$1,601,333	\$1,199,721
Inspections	\$255,642	\$879,565	\$49,446	\$64,785	\$155,379
Other Protection	\$478,223	\$252,956	\$36,936	\$136,182	\$77,679
Sub-Total	\$5,978,581	\$14,214,971	\$1,514,351	\$3,688,556	\$2,577,659
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$179,681	--	--	--	--
Sanitation and Waste Removal	\$1,483,913	\$1,005,408	\$281,579	\$186,991	\$728,681
Maintenance of General Buildings and Grounds	\$880,218	\$1,784,291	\$211,763	\$346,303	\$293,744
Sub-Total	\$2,543,812	\$2,789,699	\$493,342	\$533,294	\$1,022,425
Health and Welfare					
Health	\$382,300	\$507,340	\$60,795	\$163,277	\$108,109
Mental Health and Mental Retardation	\$2,359,838	\$3,806,623	\$974,450	\$1,110,699	\$990,253
Welfare/Social Services	\$2,531,290	\$3,739,850	\$1,087,066	\$1,952,233	\$999,902
Sub-Total	\$5,273,428	\$8,053,813	\$2,122,311	\$3,226,209	\$2,098,264
Education					
Instruction	\$26,854,683	\$43,043,516	\$5,859,748	\$15,562,656	\$9,705,413
Administration, Attendance, and Health	\$1,546,049	\$3,847,458	\$580,080	\$933,987	\$810,659
Pupil Transportation Services	\$2,083,538	\$2,936,862	\$823,039	\$1,234,323	\$894,349
Operation and Maintenance Services	\$4,290,626	\$6,282,213	\$781,920	\$1,799,852	\$1,204,950
School Food Services and Other Non-Instructional Operations	\$2,218,051	\$1,777,193	\$446,888	\$666,125	\$613,547
Contributions to Community Colleges	\$6,500	--	\$3,952	\$3,982	\$5,390
Sub-Total	\$36,999,447	\$57,887,242	\$8,495,627	\$20,200,925	\$13,234,308
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$628,590	\$3,364,585	\$3,977	\$442,827	\$212,446
Cultural Enrichment	\$357,712	--	--	--	--
Public Libraries	\$679,273	\$3,684,570	\$164,710	\$483,327	\$429,370
Sub-Total	\$1,665,575	\$7,049,155	\$168,687	\$926,154	\$641,816
Community Development					
Planning and Community Development	\$3,111,637	\$6,125,260	\$130,473	\$259,143	\$315,398
Environmental Management	\$14,600	\$728,604	\$144,693	\$157,795	\$9,721
Cooperative Extension Program	\$56,626	\$101,829	\$35,293	\$51,593	\$32,805
Sub-Total	\$3,182,863	\$6,955,693	\$310,459	\$468,531	\$357,924
Nondepartmental/1					
Sub-Total	\$1,178,446	\$25,886	--	--	--
Grand Total	\$60,273,829	\$104,346,824	\$14,248,474	\$31,224,496	\$21,372,428

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
General Government Administration					
Legislative	\$39,266	\$130,497	\$1,680,562	\$82,879	\$47,992
General and Financial Administration	\$634,616	\$576,561	\$14,963,679	\$1,586,058	\$763,792
Board of Elections	\$77,094	\$109,360	\$496,074	\$97,498	\$93,067
Sub-Total	\$750,976	\$816,418	\$17,140,315	\$1,766,435	\$904,851
Judicial Administration					
Courts	\$343,138	\$760,174	\$3,593,896	\$816,566	\$469,721
Commonwealth's Attorney	\$166,722	\$234,689	\$1,898,765	\$382,211	\$163,767
Sub-Total	\$509,860	\$994,863	\$5,492,661	\$1,198,777	\$633,488
Public Safety					
Law Enforcement and Traffic Control	\$880,757	\$1,326,900	\$17,966,791	\$2,061,854	\$779,445
Fire and Rescue Services	\$272,569	\$177,138	\$13,611,897	\$1,488,714	\$126,692
Correction and Detention	\$788,938	\$572,190	\$7,869,004	\$1,696,803	\$757,007
Inspections	\$39,879	\$76,916	\$4,792,740	\$256,958	\$33,112
Other Protection	\$41,926	\$77,255	\$1,473,596	\$285,753	\$31,638
Sub-Total	\$2,024,069	\$2,230,399	\$45,714,028	\$5,790,082	\$1,727,894
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$230,314	\$6,883,163	\$484	--
Sanitation and Waste Removal	\$485,070	\$1,046,289	\$1,865,282	\$1,001,904	\$393,309
Maintenance of General Buildings and Grounds	\$117,704	\$207,663	\$5,121,665	\$735,130	\$94,625
Sub-Total	\$602,774	\$1,484,266	\$13,870,110	\$1,737,518	\$487,934
Health and Welfare					
Health	\$185,164	\$233,355	\$2,346,292	\$527,649	\$179,589
Mental Health and Mental Retardation	\$865,874	\$1,376,878	\$11,828,176	\$1,320,847	\$1,526,649
Welfare/Social Services	\$1,626,124	\$4,069,508	\$21,902,861	\$2,347,442	\$1,155,044
Sub-Total	\$2,677,162	\$5,679,741	\$36,077,329	\$4,195,938	\$2,861,282
Education					
Instruction	\$8,012,992	\$21,738,093	\$206,604,712	\$22,647,696	\$9,739,151
Administration, Attendance, and Health	\$443,231	\$645,955	\$6,303,836	\$1,523,217	\$647,341
Pupil Transportation Services	\$805,744	\$2,150,680	\$19,365,321	\$2,443,124	\$1,039,643
Operation and Maintenance Services	\$1,012,970	\$2,910,556	\$23,281,000	\$1,420,636	\$1,228,350
School Food Services and Other Non-Instructional Operations	\$595,026	\$1,773,431	\$7,825,926	\$1,241,523	\$707,114
Contributions to Community Colleges	\$7,121	\$21,855	\$107,649	\$18,518	--
Sub-Total	\$10,877,084	\$29,240,570	\$263,488,444	\$29,294,714	\$13,361,599
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$118,700	\$1,551,378	\$14,088,208	\$760,087	--
Cultural Enrichment	\$6,949	\$3,000	\$1,324,796	--	--
Public Libraries	\$53,000	\$369,758	\$6,429,028	\$311,332	\$51,762
Sub-Total	\$178,649	\$1,924,136	\$21,842,032	\$1,071,419	\$51,762
Community Development					
Planning and Community Development	\$997,432	\$122,981	\$12,727,499	\$531,432	\$465,377
Environmental Management	\$11,425	\$4,000	\$1,120,275	\$62,901	\$260
Cooperative Extension Program	\$28,459	\$48,475	\$528,816	\$83,975	\$44,736
Sub-Total	\$1,037,316	\$175,456	\$14,376,590	\$678,308	\$510,373
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$18,657,890	\$42,545,849	\$418,001,509	\$45,733,191	\$20,539,183

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
General Government Administration					
Legislative	\$139,411	\$99,615	\$294,866	\$50,219	\$191,075
General and Financial Administration	\$425,982	\$719,233	\$935,083	\$718,453	\$3,520,723
Board of Elections	\$75,513	\$61,887	\$137,239	\$61,139	\$211,469
Sub-Total	\$640,906	\$880,735	\$1,367,188	\$829,811	\$3,923,267
Judicial Administration					
Courts	\$534,821	\$425,807	\$1,505,981	\$361,815	\$907,064
Commonwealth's Attorney	\$190,440	\$207,232	\$387,908	\$73,576	\$472,407
Sub-Total	\$725,261	\$633,039	\$1,893,889	\$435,391	\$1,379,471
Public Safety					
Law Enforcement and Traffic Control	\$724,818	\$809,496	\$2,224,842	\$2,519,572	\$2,882,781
Fire and Rescue Services	\$456,280	\$179,259	\$460,255	\$221,137	\$478,734
Correction and Detention	\$1,056,812	\$823,695	\$1,556,589	\$1,129,226	\$1,294,278
Inspections	\$95,324	\$76,749	\$163,333	\$107,098	\$168,374
Other Protection	\$136,266	\$101,641	\$633,186	\$39,071	\$411,410
Sub-Total	\$2,469,500	\$1,990,840	\$5,038,205	\$4,016,104	\$5,235,577
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$11,834	--	\$338	--
Sanitation and Waste Removal	\$548,971	\$606,677	\$1,219,989	\$671,269	\$2,281,231
Maintenance of General Buildings and Grounds	\$253,950	\$190,380	\$336,942	\$278,964	\$877,426
Sub-Total	\$802,921	\$808,891	\$1,556,931	\$950,571	\$3,158,657
Health and Welfare					
Health	\$125,589	\$105,980	\$355,361	\$111,701	\$364,225
Mental Health and Mental Retardation	\$1,240,172	\$719,888	\$2,246,068	\$726,469	\$4,590,317
Welfare/Social Services	\$1,251,144	\$861,232	\$2,717,686	\$1,159,855	\$5,831,229
Sub-Total	\$2,616,905	\$1,687,100	\$5,319,115	\$1,998,025	\$10,785,771
Education					
Instruction	\$9,842,921	\$6,564,366	\$26,607,990	\$6,904,833	\$50,437,385
Administration, Attendance, and Health	\$557,858	\$487,871	\$936,983	\$488,235	\$2,506,058
Pupil Transportation Services	\$961,288	\$442,376	\$2,413,409	\$573,535	\$2,105,074
Operation and Maintenance Services	\$2,189,595	\$834,888	\$2,834,761	\$799,558	\$7,855,816
School Food Services and Other Non-Instructional Operations	\$425,654	\$465,084	\$1,749,666	\$394,233	\$2,827,274
Contributions to Community Colleges	\$12,927	\$4,470	\$7,662	\$4,255	\$24,362
Sub-Total	\$13,990,243	\$8,799,055	\$34,550,471	\$9,164,649	\$65,755,969
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$214,358	\$92,554	\$24,000	\$56,912	\$584,787
Cultural Enrichment	\$1,200	--	\$3,000	\$2,931	\$7,000
Public Libraries	\$60,000	\$133,522	\$384,030	\$73,245	\$1,931,128
Sub-Total	\$275,558	\$226,076	\$411,030	\$133,088	\$2,522,915
Community Development					
Planning and Community Development	\$334,770	\$221,018	\$881,441	\$137,437	\$2,322,249
Environmental Management	\$41,142	\$45,559	\$70,568	\$44,328	-\$9,376
Cooperative Extension Program	\$72,146	\$27,105	\$53,477	\$20,316	\$70,675
Sub-Total	\$448,058	\$293,682	\$1,005,486	\$202,081	\$2,383,548
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$21,969,352	\$15,319,418	\$51,142,315	\$17,729,720	\$95,145,175

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
General Government Administration					
Legislative	\$60,569	\$141,347	\$42,823	\$212,055	\$153,429
General and Financial Administration	\$804,710	\$1,030,292	\$963,771	\$695,288	\$493,600
Board of Elections	\$132,755	\$91,738	\$91,606	\$84,297	\$85,113
Sub-Total	\$998,034	\$1,263,377	\$1,098,200	\$991,640	\$732,142
Judicial Administration					
Courts	\$390,480	\$642,575	\$319,707	\$647,959	\$190,305
Commonwealth's Attorney	\$191,950	\$182,474	\$198,845	\$153,181	\$143,390
Sub-Total	\$582,430	\$825,049	\$518,552	\$801,140	\$333,695
Public Safety					
Law Enforcement and Traffic Control	\$1,259,422	\$1,858,790	\$884,958	\$944,559	\$912,023
Fire and Rescue Services	\$642,699	\$457,005	\$359,466	\$295,882	\$259,540
Correction and Detention	\$73,823	\$409,496	\$1,205,127	\$1,627,508	\$812,903
Inspections	\$176,002	\$97,801	\$100,591	\$95,354	\$53,902
Other Protection	\$119,349	\$205,861	\$214,449	\$119,689	\$35,228
Sub-Total	\$2,271,295	\$3,028,953	\$2,764,591	\$3,082,992	\$2,073,596
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5,972	--	--	\$17,462	--
Sanitation and Waste Removal	\$939,616	\$712,833	\$520,304	\$406,916	\$488,800
Maintenance of General Buildings and Grounds	\$313,031	\$399,468	\$238,357	\$375,282	\$133,844
Sub-Total	\$1,258,619	\$1,112,301	\$758,661	\$799,660	\$622,644
Health and Welfare					
Health	\$160,514	\$116,357	\$309,331	\$152,483	\$79,500
Mental Health and Mental Retardation	\$555,090	\$80,340	\$2,022,569	\$889,435	\$1,115,533
Welfare/Social Services	\$1,095,778	\$1,223,480	\$2,800,005	\$1,235,280	\$1,428,087
Sub-Total	\$1,811,382	\$1,420,177	\$5,131,905	\$2,277,198	\$2,623,120
Education					
Instruction	\$11,142,103	\$10,768,580	\$13,056,417	\$8,679,092	\$13,495,449
Administration, Attendance, and Health	\$1,003,591	\$968,801	\$722,404	\$243,627	\$1,096,382
Pupil Transportation Services	\$1,335,694	\$1,133,277	\$882,576	\$844,448	\$1,249,781
Operation and Maintenance Services	\$1,660,057	\$1,398,368	\$2,711,813	\$957,540	\$1,784,447
School Food Services and Other Non-Instructional Operations	\$691,145	\$386,261	\$537,955	\$653,309	\$872,678
Contributions to Community Colleges	\$3,732	\$3,170	\$22,945	\$5,702	\$3,402
Sub-Total	\$15,836,322	\$14,658,457	\$17,934,110	\$11,383,718	\$18,502,139
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$80,000	\$107,768	\$157,993	\$70,701	--
Cultural Enrichment	--	--	\$18,343	--	--
Public Libraries	\$220,058	\$75,240	\$103,749	\$74,000	\$200,616
Sub-Total	\$300,058	\$183,008	\$280,085	\$144,701	\$200,616
Community Development					
Planning and Community Development	\$906,896	\$315,681	\$1,325,988	\$192,399	\$660,016
Environmental Management	\$14,447	\$60,911	\$20,012	\$16,905	\$7,599
Cooperative Extension Program	\$51,210	\$69,196	\$197,675	\$49,256	\$57,342
Sub-Total	\$972,553	\$445,788	\$1,543,675	\$258,560	\$724,957
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$24,030,693	\$22,937,110	\$30,029,779	\$19,739,609	\$25,812,909

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

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Expenditure Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
General Government Administration					
Legislative	\$115,449	\$82,240	\$58,690	\$144,223	\$63,214
General and Financial Administration	\$1,000,330	\$1,393,194	\$701,432	\$1,324,723	\$1,149,193
Board of Elections	\$80,481	\$77,857	\$87,992	\$131,642	\$85,355
Sub-Total	\$1,196,260	\$1,553,291	\$848,114	\$1,600,588	\$1,297,762
Judicial Administration					
Courts	\$702,001	\$173,044	\$286,231	\$1,768,746	\$684,333
Commonwealth's Attorney	\$217,211	\$241,684	\$225,504	\$415,008	\$264,268
Sub-Total	\$919,212	\$414,728	\$511,735	\$2,183,754	\$948,601
Public Safety					
Law Enforcement and Traffic Control	\$1,388,419	\$2,052,618	\$997,444	\$3,525,680	\$1,811,017
Fire and Rescue Services	\$841,648	\$214,992	\$689,198	\$1,541,420	\$402,856
Correction and Detention	\$1,767,489	\$573,378	\$679,989	\$1,969,676	\$358,821
Inspections	\$160,870	\$81,949	\$61,277	\$280,049	\$282,776
Other Protection	\$950,688	\$480,805	\$162,517	\$1,168,844	\$212,653
Sub-Total	\$5,109,114	\$3,403,742	\$2,590,425	\$8,485,669	\$3,068,123
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$111,291	--	--	--
Sanitation and Waste Removal	\$742,404	\$3,574,812	\$479,299	\$1,453,946	\$516,640
Maintenance of General Buildings and Grounds	\$310,710	\$212,736	\$316,744	\$692,306	\$305,651
Sub-Total	\$1,053,114	\$3,898,839	\$796,043	\$2,146,252	\$822,291
Health and Welfare					
Health	\$268,537	\$247,043	\$112,593	\$469,590	\$144,293
Mental Health and Mental Retardation	\$2,351,447	\$860,063	\$2,298,716	\$3,845,908	\$1,839,969
Welfare/Social Services	\$2,410,892	\$2,976,137	\$1,683,378	\$5,777,410	\$1,433,460
Sub-Total	\$5,030,876	\$4,083,243	\$4,094,687	\$10,092,908	\$3,417,722
Education					
Instruction	\$21,959,004	\$17,824,161	\$13,619,665	\$42,793,602	\$18,972,633
Administration, Attendance, and Health	\$995,248	\$797,010	\$545,750	\$2,192,006	\$1,173,028
Pupil Transportation Services	\$1,701,312	\$1,184,557	\$1,534,579	\$3,692,945	\$2,279,841
Operation and Maintenance Services	\$2,605,718	\$2,022,712	\$1,310,720	\$4,534,783	\$2,195,330
School Food Services and Other Non-Instructional Operations	\$1,005,886	\$1,079,165	\$939,575	\$3,000,301	\$774,260
Contributions to Community Colleges	\$17,410	\$16,234	\$18,099	\$12,120	\$13,502
Sub-Total	\$28,284,578	\$22,923,839	\$17,968,388	\$56,225,757	\$25,408,594
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$539,080	\$67,969	\$207,105	\$70,332	\$594,066
Cultural Enrichment	\$42,607	--	\$1,748	--	--
Public Libraries	\$553,657	\$208,928	\$253,632	\$737,283	\$98,729
Sub-Total	\$1,135,344	\$276,897	\$462,485	\$807,615	\$692,795
Community Development					
Planning and Community Development	\$738,184	\$886,931	\$733,447	\$1,235,358	\$475,139
Environmental Management	\$28,024	\$14,736	\$78,048	\$24,468	\$71,401
Cooperative Extension Program	\$68,647	\$94,595	\$13,058	\$90,884	\$42,678
Sub-Total	\$834,855	\$996,262	\$824,553	\$1,350,710	\$589,218
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$43,563,353	\$37,550,841	\$28,096,430	\$82,893,253	\$36,245,106

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

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Expenditure Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
General Government Administration					
Legislative	\$69,506	\$312,532	\$1,201,000	\$153,054	\$37,975
General and Financial Administration	\$866,059	\$980,613	\$19,541,000	\$1,138,688	\$479,716
Board of Elections	\$81,368	\$132,475	\$807,000	\$112,118	\$73,577
Sub-Total	\$1,016,933	\$1,425,620	\$21,549,000	\$1,403,860	\$591,268
Judicial Administration					
Courts	\$1,053,348	\$827,754	\$8,431,000	\$828,130	\$189,714
Commonwealth's Attorney	\$273,166	\$319,926	\$2,095,000	\$423,421	\$188,996
Sub-Total	\$1,326,514	\$1,147,680	\$10,526,000	\$1,251,551	\$378,710
Public Safety					
Law Enforcement and Traffic Control	\$1,036,733	\$2,970,423	\$38,311,000	\$2,106,961	\$611,031
Fire and Rescue Services	\$444,131	\$759,458	\$32,382,000	\$222,715	\$373,665
Correction and Detention	\$832,072	\$2,440,720	\$21,073,000	\$3,218,544	\$321,021
Inspections	\$35,975	\$403,166	\$6,228,000	\$117,808	\$109,418
Other Protection	\$45,624	\$264,425	\$6,572,000	\$267,162	\$100,208
Sub-Total	\$2,394,535	\$6,838,192	\$104,566,000	\$5,933,190	\$1,515,343
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$1,445	\$6,664,000	--	\$10,447
Sanitation and Waste Removal	\$672,673	\$394,886	\$8,486,000	\$3,264,094	\$419,427
Maintenance of General Buildings and Grounds	\$563,180	\$810,240	\$11,680,000	\$583,295	\$121,745
Sub-Total	\$1,235,853	\$1,206,571	\$26,830,000	\$3,847,389	\$551,619
Health and Welfare					
Health	\$141,189	\$155,791	\$3,654,000	\$235,853	\$86,678
Mental Health and Mental Retardation	\$1,705,801	\$1,087,699	\$14,316,000	\$2,714,131	\$700,804
Welfare/Social Services	\$2,174,874	\$2,404,474	\$29,336,000	\$4,488,451	\$847,134
Sub-Total	\$4,021,864	\$3,647,964	\$47,306,000	\$7,438,435	\$1,634,616
Education					
Instruction	\$13,205,276	\$28,208,921	\$301,028,000	\$25,630,602	\$5,656,263
Administration, Attendance, and Health	\$874,649	\$1,966,183	\$19,811,000	\$1,509,098	\$711,092
Pupil Transportation Services	\$1,323,930	\$2,759,983	\$21,582,000	\$1,375,426	\$578,367
Operation and Maintenance Services	\$2,074,306	\$3,532,979	\$42,777,000	\$3,506,343	\$720,804
School Food Services and Other Non-Instructional Operations	\$1,029,619	\$1,600,565	\$14,665,000	\$1,703,685	\$350,352
Contributions to Community Colleges	\$4,961	\$18,881	--	\$14,573	\$2,489
Sub-Total	\$18,512,741	\$38,087,512	\$399,863,000	\$33,739,727	\$8,019,367
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$58,200	\$423,543	\$19,641,000	\$250,949	\$6,500
Cultural Enrichment	\$1,140	--	--	\$44,148	--
Public Libraries	\$62,700	\$203,690	\$9,234,000	\$543,979	\$114,874
Sub-Total	\$122,040	\$627,233	\$28,875,000	\$839,076	\$121,374
Community Development					
Planning and Community Development	\$234,715	\$509,021	\$8,361,000	\$301,308	\$51,471
Environmental Management	\$10,609	\$5,864	\$2,121,000	\$4,542	\$20,142
Cooperative Extension Program	\$111,053	\$50,594	\$712,000	\$79,015	\$56,215
Sub-Total	\$356,377	\$565,479	\$11,194,000	\$384,865	\$127,828
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$28,986,857	\$53,546,251	\$650,709,000	\$54,838,093	\$12,940,125

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
General Government Administration					
Legislative	\$103,594	\$261,810	\$59,020	\$111,885	\$192,413
General and Financial Administration	\$393,442	\$5,118,619	\$1,161,674	\$2,605,591	\$1,044,017
Board of Elections	\$56,773	\$245,337	\$123,457	\$162,294	\$118,575
Sub-Total	\$553,809	\$5,625,766	\$1,344,151	\$2,879,770	\$1,355,005
Judicial Administration					
Courts	\$402,452	\$2,226,882	\$291,881	\$1,436,518	\$473,527
Commonwealth's Attorney	\$240,483	\$628,760	\$277,018	\$655,610	\$251,459
Sub-Total	\$642,935	\$2,855,642	\$568,899	\$2,092,128	\$724,986
Public Safety					
Law Enforcement and Traffic Control	\$773,663	\$8,735,080	\$1,310,804	\$3,396,856	\$1,335,393
Fire and Rescue Services	\$377,374	\$7,275,496	\$1,058,166	\$2,464,306	\$489,291
Correction and Detention	\$1,568,677	\$5,694,787	\$1,848,141	\$2,732,667	\$1,611,855
Inspections	\$83,146	\$664,948	\$195,526	\$478,268	\$81,983
Other Protection	\$34,851	\$252,535	\$471,814	\$448,863	\$123,520
Sub-Total	\$2,837,711	\$22,622,846	\$4,884,451	\$9,520,960	\$3,642,042
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$76,651	--	\$236,350
Sanitation and Waste Removal	\$399,873	\$6,010,034	\$1,570,590	\$1,514,764	\$1,920,064
Maintenance of General Buildings and Grounds	\$107,625	\$5,454,110	\$156,645	\$1,096,239	\$398,488
Sub-Total	\$507,498	\$11,464,144	\$1,803,886	\$2,611,003	\$2,554,902
Health and Welfare					
Health	\$126,883	\$450,483	\$247,688	\$487,740	\$324,697
Mental Health and Mental Retardation	\$563,505	\$2,265,439	\$2,786,367	\$3,792,591	\$4,483,287
Welfare/Social Services	\$1,031,659	\$7,369,915	\$1,125,029	\$5,194,873	\$4,282,499
Sub-Total	\$1,722,047	\$10,085,837	\$4,159,084	\$9,475,204	\$9,090,483
Education					
Instruction	\$6,522,764	\$76,858,431	\$15,849,883	\$59,120,497	\$20,211,212
Administration, Attendance, and Health	\$348,440	\$5,288,587	\$1,478,343	\$2,311,502	\$711,928
Pupil Transportation Services	\$536,581	\$3,971,436	\$1,573,310	\$4,584,672	\$1,982,022
Operation and Maintenance Services	\$843,665	\$9,111,443	\$2,190,268	\$7,567,141	\$3,571,978
School Food Services and Other Non-Instructional Operations	\$392,274	\$3,461,443	\$849,833	\$4,279,260	\$1,296,249
Contributions to Community Colleges	\$8,238	--	\$14,776	--	\$90,785
Sub-Total	\$8,651,962	\$98,691,340	\$21,956,413	\$77,863,072	\$27,864,174
Parks, Recreation, and Cultural Services					
Parks and Recreation	--	\$2,788,838	\$551,398	\$729,720	\$165,887
Cultural Enrichment	--	\$170,587	--	--	\$19,776
Public Libraries	\$160,557	\$2,236,239	\$625,872	\$904,833	\$291,518
Sub-Total	\$160,557	\$5,195,664	\$1,177,270	\$1,634,553	\$477,181
Community Development					
Planning and Community Development	\$283,707	\$1,597,136	\$1,185,839	\$1,142,415	\$2,932,893
Environmental Management	\$12,882	--	\$82,883	\$91,195	\$28,190
Cooperative Extension Program	\$32,321	\$104,963	\$65,243	\$167,659	\$147,210
Sub-Total	\$328,910	\$1,702,099	\$1,333,965	\$1,401,269	\$3,108,293
Nondepartmental/1					
Sub-Total	--	--	\$807,029	--	--
Grand Total	\$15,405,429	\$158,243,338	\$38,035,148	\$107,477,959	\$48,817,066

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
General Government Administration					
Legislative	\$147,578	\$139,498	\$358,511	\$180,327	\$299,606
General and Financial Administration	\$1,067,113	\$1,594,365	\$572,319	\$566,266	\$4,488,601
Board of Elections	\$36,320	\$92,420	\$89,950	\$113,603	\$302,669
Sub-Total	\$1,251,011	\$1,826,283	\$1,020,780	\$860,196	\$5,090,876
Judicial Administration					
Courts	\$584,795	\$403,695	\$584,236	\$491,298	\$2,358,909
Commonwealth's Attorney	\$190,181	\$312,122	\$276,474	\$313,846	\$774,092
Sub-Total	\$774,976	\$715,817	\$860,710	\$805,144	\$3,133,001
Public Safety					
Law Enforcement and Traffic Control	\$1,603,022	\$1,616,620	\$1,948,724	\$1,283,278	\$5,401,005
Fire and Rescue Services	\$398,693	\$885,914	\$288,391	\$532,322	\$4,013,431
Correction and Detention	\$457,223	\$1,549,345	\$404,863	\$1,688,217	\$4,549,091
Inspections	\$71,201	\$277,201	\$141,863	\$62,269	\$1,717,631
Other Protection	\$238,828	\$1,026,615	\$453,253	\$158,216	\$2,020,008
Sub-Total	\$2,768,967	\$5,355,695	\$3,237,094	\$3,724,302	\$17,701,166
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$3,223	--	--	\$34,260	\$603,893
Sanitation and Waste Removal	\$738,393	\$1,792,139	\$1,442,370	\$1,129,672	\$2,598,553
Maintenance of General Buildings and Grounds	\$305,992	\$400,764	\$319,133	\$291,252	\$1,501,458
Sub-Total	\$1,047,608	\$2,192,903	\$1,761,503	\$1,455,184	\$4,703,904
Health and Welfare					
Health	\$204,198	\$235,469	\$429,649	\$268,133	\$536,324
Mental Health and Mental Retardation	\$1,132,547	\$2,474,975	\$4,932,689	\$1,145,870	\$3,881,829
Welfare/Social Services	\$3,046,756	\$3,959,209	\$4,108,563	\$1,779,897	\$7,843,926
Sub-Total	\$4,383,501	\$6,669,653	\$9,470,901	\$3,193,900	\$12,262,079
Education					
Instruction	\$19,342,901	\$28,816,571	\$27,363,568	\$14,584,814	\$98,873,701
Administration, Attendance, and Health	\$742,233	\$1,427,573	\$1,016,160	\$973,070	\$4,880,518
Pupil Transportation Services	\$1,267,300	\$2,248,204	\$1,367,906	\$1,611,708	\$8,208,750
Operation and Maintenance Services	\$2,736,839	\$4,787,155	\$2,852,770	\$1,860,912	\$11,568,019
School Food Services and Other Non-Instructional Operations	\$1,631,423	\$1,318,978	\$1,563,533	\$1,037,489	\$4,821,806
Contributions to Community Colleges	\$32,355	\$17,423	\$12,445	--	\$18,539
Sub-Total	\$25,753,051	\$38,615,904	\$34,176,382	\$20,067,993	\$128,371,333
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$356,359	\$351,928	\$26,099	--	\$1,748,901
Cultural Enrichment	--	\$19,223	--	--	\$13,021
Public Libraries	\$334,889	\$499,759	\$828,185	\$309,901	\$2,795,101
Sub-Total	\$691,248	\$870,910	\$854,284	\$309,901	\$4,557,023
Community Development					
Planning and Community Development	\$762,615	\$480,888	\$701,406	\$266,507	\$1,993,056
Environmental Management	\$28,415	\$85,816	\$14,600	\$6,105	\$12,600
Cooperative Extension Program	\$58,920	\$90,408	\$57,675	\$43,037	\$106,505
Sub-Total	\$849,950	\$657,112	\$773,681	\$315,649	\$2,112,161
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$37,520,312	\$56,904,277	\$52,155,335	\$30,732,269	\$177,931,543

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
General Government Administration					
Legislative	\$620,287	\$364,797	\$83,473	\$68,718	\$113,817
General and Financial Administration	\$5,107,479	\$689,913	\$687,504	\$1,206,187	\$1,324,582
Board of Elections	\$245,655	\$58,869	\$100,952	\$131,530	\$102,084
Sub-Total	\$5,973,421	\$1,113,579	\$871,929	\$1,406,435	\$1,540,483
Judicial Administration					
Courts	\$2,807,838	\$334,981	\$480,463	\$796,218	\$472,544
Commonwealth's Attorney	\$938,543	\$95,001	\$293,750	\$496,503	\$374,469
Sub-Total	\$3,746,381	\$429,982	\$774,213	\$1,292,721	\$847,013
Public Safety					
Law Enforcement and Traffic Control	\$8,424,027	\$680,665	\$1,587,955	\$1,285,546	\$981,266
Fire and Rescue Services	\$4,973,471	\$228,721	\$445,270	\$401,060	\$572,843
Correction and Detention	\$7,138,929	\$449,300	\$297,180	\$2,651,773	\$2,248,218
Inspections	\$1,935,349	\$81,249	\$88,647	\$173,561	\$222,150
Other Protection	\$433,419	\$60,538	\$52,548	\$473,568	\$630,176
Sub-Total	\$22,905,195	\$1,500,473	\$2,471,600	\$4,985,508	\$4,654,653
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$10,264	--	\$40,175	\$411,896	\$387,516
Sanitation and Waste Removal	\$2,182,640	\$433,251	\$182,689	\$1,335,208	\$1,874,677
Maintenance of General Buildings and Grounds	\$1,645,532	\$350,441	\$292,988	\$455,288	\$246,327
Sub-Total	\$3,838,436	\$783,692	\$515,852	\$2,202,392	\$2,508,520
Health and Welfare					
Health	\$486,814	\$169,638	\$135,076	\$251,081	\$197,309
Mental Health and Mental Retardation	\$4,296,248	\$1,259,058	\$1,180,840	\$4,768,873	\$1,487,230
Welfare/Social Services	\$6,327,578	\$1,783,016	\$1,780,674	\$5,886,101	\$4,743,472
Sub-Total	\$11,110,640	\$3,211,712	\$3,096,590	\$10,906,055	\$6,428,011
Education					
Instruction	\$109,990,010	\$8,659,303	\$8,459,547	\$36,128,142	\$25,099,698
Administration, Attendance, and Health	\$6,502,508	\$945,557	\$1,832,346	\$1,286,695	\$880,304
Pupil Transportation Services	\$7,265,315	\$775,440	\$1,199,542	\$3,169,447	\$1,565,147
Operation and Maintenance Services	\$12,968,760	\$1,649,502	\$1,094,108	\$3,897,809	\$3,439,094
School Food Services and Other Non-Instructional Operations	\$5,864,709	\$735,026	\$667,073	\$2,429,225	\$1,309,600
Contributions to Community Colleges	\$10,172	\$664	\$1,746	\$77,066	\$17,423
Sub-Total	\$142,601,474	\$12,765,492	\$13,254,362	\$46,988,384	\$32,311,266
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3,146,224	\$318,855	--	\$170,836	\$468,882
Cultural Enrichment	\$306,880	\$6,400	\$13,910	\$80,575	\$16,000
Public Libraries	\$3,481,494	\$204,994	\$98,301	\$687,632	\$267,294
Sub-Total	\$6,934,598	\$530,249	\$112,211	\$939,043	\$752,176
Community Development					
Planning and Community Development	\$2,176,401	\$160,457	\$104,456	\$742,980	\$1,201,811
Environmental Management	\$779	\$7,637	\$112,800	\$70,634	\$61,736
Cooperative Extension Program	\$122,126	\$55,559	\$28,853	\$70,992	\$57,078
Sub-Total	\$2,299,306	\$223,653	\$246,109	\$884,606	\$1,320,625
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$199,409,451	\$20,558,832	\$21,342,866	\$69,605,144	\$50,362,747

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
General Government Administration					
Legislative	\$114,146	\$44,376	\$338,218	\$207,281	\$221,188
General and Financial Administration	\$1,741,563	\$1,397,616	\$1,320,472	\$607,172	\$5,173,689
Board of Elections	\$160,261	\$78,537	\$123,790	\$97,506	\$185,268
Sub-Total	\$2,015,970	\$1,520,529	\$1,782,480	\$911,959	\$5,580,145
Judicial Administration					
Courts	\$1,194,254	\$748,233	\$1,270,681	\$399,262	\$1,446,790
Commonwealth's Attorney	\$391,866	\$242,031	\$456,779	\$251,550	\$736,035
Sub-Total	\$1,586,120	\$990,264	\$1,727,460	\$650,812	\$2,182,825
Public Safety					
Law Enforcement and Traffic Control	\$2,221,181	\$3,139,452	\$2,700,927	\$1,508,574	\$4,036,385
Fire and Rescue Services	\$1,101,787	\$253,456	\$263,120	\$414,939	\$6,228,295
Correction and Detention	\$1,357,985	\$3,611,643	\$1,766,143	\$2,291,163	\$5,573,310
Inspections	\$132,544	\$73,498	\$176,528	\$133,400	\$643,417
Other Protection	\$471,436	\$81,994	\$117,443	\$299,475	\$1,244,979
Sub-Total	\$5,284,933	\$7,160,043	\$5,024,161	\$4,647,551	\$17,726,386
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$259,772	\$77,717	\$1,072,668	--	\$11,200
Sanitation and Waste Removal	\$1,698,747	\$884,834	\$2,662,563	\$2,331,004	\$3,723,644
Maintenance of General Buildings and Grounds	\$696,689	\$427,420	\$450,288	\$274,494	\$3,909,831
Sub-Total	\$2,655,208	\$1,389,971	\$4,185,519	\$2,605,498	\$7,644,675
Health and Welfare					
Health	\$368,485	\$182,636	\$382,812	\$258,400	\$1,837,261
Mental Health and Mental Retardation	\$4,791,653	\$1,236,962	\$2,785,949	\$4,401,620	\$3,405,918
Welfare/Social Services	\$4,859,352	\$2,121,637	\$6,491,728	\$3,929,539	\$3,948,662
Sub-Total	\$10,019,490	\$3,541,235	\$9,660,489	\$8,589,559	\$9,191,841
Education					
Instruction	\$38,368,759	\$9,340,087	\$39,237,672	\$20,946,004	\$55,908,041
Administration, Attendance, and Health	\$1,973,560	\$503,639	\$1,316,233	\$591,291	\$4,474,456
Pupil Transportation Services	\$2,893,592	\$1,318,316	\$2,086,774	\$1,987,057	\$4,672,831
Operation and Maintenance Services	\$4,994,209	\$1,645,464	\$4,349,629	\$2,685,222	\$7,790,563
School Food Services and Other Non-Instructional Operations	\$2,501,486	\$754,702	\$2,299,744	\$1,148,463	\$2,595,756
Contributions to Community Colleges	\$71,759	\$6,819	\$110,560	\$30,970	--
Sub-Total	\$50,803,365	\$13,569,027	\$49,400,612	\$27,389,007	\$75,441,647
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$588,809	\$259,395	\$33,891	\$363,053	\$1,303,279
Cultural Enrichment	\$342,600	\$31,504	\$5,000	\$14,815	\$674,066
Public Libraries	\$1,186,565	\$283,119	\$1,194,602	\$402,125	\$1,744,967
Sub-Total	\$2,117,974	\$574,018	\$1,233,493	\$779,993	\$3,722,312
Community Development					
Planning and Community Development	\$1,163,787	\$306,435	\$2,659,625	\$620,049	\$1,687,035
Environmental Management	\$25,700	\$12,013	--	\$10,800	\$768,443
Cooperative Extension Program	\$91,064	\$44,481	\$54,376	\$66,015	\$79,830
Sub-Total	\$1,280,551	\$362,929	\$2,714,001	\$696,864	\$2,535,308
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$75,763,611	\$29,108,016	\$75,728,215	\$46,271,243	\$124,025,139

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Expenditure Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
General Government Administration					
Legislative	\$1,072,560	\$42,008	\$42,377	\$15,913	\$150,941
General and Financial Administration	\$20,982,938	\$813,453	\$1,375,117	\$729,692	\$7,277,862
Board of Elections	\$855,795	\$46,445	\$133,212	\$46,601	\$225,967
Sub-Total	\$22,911,293	\$901,906	\$1,550,706	\$792,206	\$7,654,770
Judicial Administration					
Courts	\$9,094,903	\$179,181	\$882,344	\$346,470	\$1,888,395
Commonwealth's Attorney	\$2,084,609	\$14,131	\$345,604	\$158,955	\$726,856
Sub-Total	\$11,179,512	\$193,312	\$1,227,948	\$505,425	\$2,615,251
Public Safety					
Law Enforcement and Traffic Control	\$35,164,667	\$1,322,066	\$4,083,213	\$966,257	\$8,224,219
Fire and Rescue Services	\$21,857,675	\$413,397	\$2,636,526	\$102,692	\$6,229,366
Correction and Detention	\$9,255,395	\$72,677	\$1,871,537	\$599,370	\$4,969,032
Inspections	\$3,508,368	\$188,642	\$132,139	\$36,578	\$484,155
Other Protection	\$465,941	\$98,978	\$79,035	\$174,193	\$1,301,817
Sub-Total	\$70,252,046	\$2,095,760	\$8,802,450	\$1,879,090	\$21,208,589
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$18,004,477	\$1,444,884	\$1,969,018	\$804,138	\$5,911,453
Sanitation and Waste Removal	\$5,563,938	\$810,813	\$5,749,082	\$478,677	\$2,789,698
Maintenance of General Buildings and Grounds	\$7,038,721	\$904,988	\$202,031	\$243,272	\$621,442
Sub-Total	\$30,607,136	\$3,160,685	\$7,920,131	\$1,526,087	\$9,322,593
Health and Welfare					
Health	\$6,066,890	\$94,293	\$359,539	\$47,878	\$652,893
Mental Health and Mental Retardation	\$19,246,414	\$442,598	\$2,750,914	\$862,277	\$8,776,130
Welfare/Social Services	\$36,455,561	\$313,617	\$3,429,216	\$822,881	\$18,237,922
Sub-Total	\$61,768,865	\$850,508	\$6,539,669	\$1,733,036	\$27,666,945
Education					
Instruction	\$102,429,276	\$3,933,435	\$14,167,508	\$6,094,637	\$33,759,500
Administration, Attendance, and Health	\$8,042,992	\$541,337	\$817,214	\$275,358	\$3,094,716
Pupil Transportation Services	\$4,115,228	\$343,190	\$596,100	\$183,386	\$934,387
Operation and Maintenance Services	\$11,875,518	--	\$1,799,531	\$868,779	\$7,454,863
School Food Services and Other Non-Instructional Operations	\$4,259,020	--	\$730,342	\$330,851	\$2,445,180
Contributions to Community Colleges	\$13,017	\$10,191	\$29,006	\$5,733	\$18,800
Sub-Total	\$130,735,051	\$4,828,153	\$18,139,701	\$7,758,744	\$47,707,446
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$11,100,848	\$727,738	\$1,634,883	\$282,463	\$6,571,958
Cultural Enrichment	\$2,376,460	\$55,609	\$1,215,544	--	\$389,642
Public Libraries	\$4,762,316	\$247,905	\$394,094	\$115,062	\$1,220,580
Sub-Total	\$18,239,624	\$1,031,252	\$3,244,521	\$397,525	\$8,182,180
Community Development					
Planning and Community Development	\$7,936,104	\$225,228	\$1,025,390	\$194,783	\$4,613,398
Environmental Management	\$387,780	\$1,700	\$41,505	\$557	--
Cooperative Extension Program	--	\$5,122	--	--	\$37,844
Sub-Total	\$8,323,884	\$232,050	\$1,066,895	\$195,340	\$4,651,242
Nondepartmental/1					
Sub-Total	--	\$224,650	--	--	--
Grand Total	\$354,017,411	\$13,518,276	\$48,492,021	\$14,787,453	\$129,009,016

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Chesapeake City	Clifton Forge City	Colonial Heights City	Covington City	Danville City
General Government Administration					
Legislative	\$702,527	\$6,189	\$153,221	\$56,099	\$146,189
General and Financial Administration	\$16,402,332	\$312,312	\$1,815,689	\$798,522	\$2,773,423
Board of Elections	\$531,420	\$48,546	\$121,035	\$65,759	\$133,877
Sub-Total	\$17,636,279	\$367,047	\$2,089,945	\$920,380	\$3,053,489
Judicial Administration					
Courts	\$8,953,010	\$203,940	\$880,624	\$270,637	\$1,276,203
Commonwealth's Attorney	\$1,902,182	\$65,697	\$389,325	\$6,070	\$648,552
Sub-Total	\$10,855,192	\$269,637	\$1,269,949	\$276,707	\$1,924,755
Public Safety					
Law Enforcement and Traffic Control	\$25,705,327	\$533,109	\$3,558,290	\$1,038,334	\$7,605,533
Fire and Rescue Services	\$23,388,189	\$271,531	\$1,885,067	\$346,760	\$6,267,741
Correction and Detention	\$15,160,718	\$171,633	\$3,785,185	\$107,956	\$3,386,901
Inspections	\$2,456,238	\$4,453	\$185,471	\$112,140	\$462,677
Other Protection	\$827,501	\$37,829	\$101,797	\$124,197	\$1,282,072
Sub-Total	\$67,537,973	\$1,018,555	\$9,515,810	\$1,729,387	\$19,004,924
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$20,364,302	\$285,814	\$1,757,501	\$1,389,273	\$5,911,947
Sanitation and Waste Removal	\$13,713,909	\$615,255	\$1,199,052	\$1,420,304	\$3,436,086
Maintenance of General Buildings and Grounds	\$7,280,469	\$103,820	\$403,280	\$466,843	\$2,406,961
Sub-Total	\$41,358,680	\$1,004,889	\$3,359,833	\$3,276,420	\$11,754,994
Health and Welfare					
Health	\$5,058,272	\$29,739	\$140,124	\$71,321	\$522,577
Mental Health and Mental Retardation	\$10,036,862	--	\$1,518,135	\$1,013,008	\$4,775,272
Welfare/Social Services	\$20,041,409	\$808,622	\$1,608,703	\$1,157,260	\$6,964,890
Sub-Total	\$35,136,543	\$838,361	\$3,266,962	\$2,241,589	\$12,262,739
Education					
Instruction	\$203,700,404	\$5,054,802	\$18,066,072	\$6,301,802	\$43,217,382
Administration, Attendance, and Health	\$8,954,127	\$348,410	\$973,661	\$422,366	\$3,441,096
Pupil Transportation Services	\$12,373,416	\$304,145	\$377,162	\$202,355	\$1,782,646
Operation and Maintenance Services	\$27,542,249	\$564,410	\$2,237,910	\$762,551	\$6,959,461
School Food Services and Other Non-Instructional Operations	\$8,896,082	\$233,362	\$744,249	\$305,692	\$2,688,954
Contributions to Community Colleges	\$80,000	\$1,593	\$8,252	\$2,208	\$9,591
Sub-Total	\$261,546,278	\$6,506,722	\$22,407,306	\$7,996,974	\$58,099,130
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3,801,725	\$173,579	\$1,181,986	\$662,854	\$3,925,926
Cultural Enrichment	\$202,800	\$6,668	\$65,904	\$137,012	\$103,267
Public Libraries	\$5,928,669	\$108,167	\$514,517	\$172,746	\$960,103
Sub-Total	\$9,933,194	\$288,414	\$1,762,407	\$972,612	\$4,989,296
Community Development					
Planning and Community Development	\$11,223,557	\$28,192	\$150,648	\$408,103	\$804,191
Environmental Management	\$28,895	--	\$5,287	\$1,750	--
Cooperative Extension Program	\$325,006	--	--	\$13,897	\$14,791
Sub-Total	\$11,577,458	\$28,192	\$155,935	\$423,750	\$818,982
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$455,581,597	\$10,321,817	\$43,828,147	\$17,837,819	\$111,908,309

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Emporia City	Fairfax City	Falls Church City	Franklin City	Fredericksburg City
General Government Administration					
Legislative	\$122,995	\$248,856	\$104,850	\$306,974	\$216,186
General and Financial Administration	\$759,201	\$4,413,683	\$2,447,773	\$1,490,963	\$2,567,513
Board of Elections	\$86,484	\$167,081	\$102,990	\$100,674	\$18,289
Sub-Total	\$968,680	\$4,829,620	\$2,655,613	\$1,898,611	\$2,801,988
Judicial Administration					
Courts	\$1,027,928	\$426,105	\$339,169	\$85,702	\$1,314,769
Commonwealth's Attorney	--	\$14,644	\$29,504	--	\$529,914
Sub-Total	\$1,027,928	\$440,749	\$368,673	\$85,702	\$1,844,683
Public Safety					
Law Enforcement and Traffic Control	\$2,213,764	\$7,313,617	\$3,173,863	\$2,251,878	\$4,219,489
Fire and Rescue Services	\$233,800	\$5,278,972	\$1,194,487	\$709,828	\$3,402,577
Correction and Detention	\$1,702,387	\$729,478	\$1,150,025	\$565,787	\$4,529,416
Inspections	\$135,761	\$839,955	\$107,814	\$281,774	\$425,742
Other Protection	\$163,231	--	\$58,250	\$117,574	\$119,932
Sub-Total	\$4,448,943	\$14,162,022	\$5,684,439	\$3,926,841	\$12,697,156
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$843,358	\$4,898,197	\$1,770,555	\$2,211,676	\$2,676,841
Sanitation and Waste Removal	\$905,479	\$1,615,711	\$700,200	\$703,895	\$1,555,831
Maintenance of General Buildings and Grounds	\$116,356	\$780,436	\$981,358	\$575,417	\$1,070,816
Sub-Total	\$1,865,193	\$7,294,344	\$3,452,113	\$3,490,988	\$5,303,488
Health and Welfare					
Health	\$58,660	\$548,806	\$151,814	\$160,999	\$141,680
Mental Health and Mental Retardation	\$1,128,312	\$1,629,742	\$737,264	\$857,800	\$3,594,120
Welfare/Social Services	\$1,185,152	\$1,299,422	\$2,072,980	\$1,286,412	\$3,532,106
Sub-Total	\$2,372,124	\$3,477,970	\$2,962,058	\$2,305,211	\$7,267,906
Education					
Instruction	\$6,933,636	\$18,764,597	\$14,958,986	\$9,432,222	\$16,311,050
Administration, Attendance, and Health	\$302,780	\$1,732,672	\$1,756,029	\$813,113	\$1,227,877
Pupil Transportation Services	\$514,099	\$1,095,201	\$458,060	\$397,495	\$576,915
Operation and Maintenance Services	\$791,246	\$2,220,280	\$2,127,627	\$1,177,522	\$1,870,653
School Food Services and Other Non-Instructional Operations	\$361,872	\$848,361	\$1,385,152	\$561,405	\$494,973
Contributions to Community Colleges	\$1,145	\$2,277	\$7,510	--	\$4,617
Sub-Total	\$8,904,778	\$24,663,388	\$20,693,364	\$12,381,757	\$20,486,085
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$194,282	\$2,230,814	\$1,188,475	\$570,845	\$1,795,186
Cultural Enrichment	--	\$64,447	--	--	\$139,240
Public Libraries	\$151,386	\$709,482	\$1,408,194	\$361,624	\$862,560
Sub-Total	\$345,668	\$3,004,743	\$2,596,669	\$932,469	\$2,796,986
Community Development					
Planning and Community Development	\$504,571	\$1,916,613	\$1,506,755	\$2,808,370	\$1,804,557
Environmental Management	--	--	--	--	\$10,000
Cooperative Extension Program	\$24,868	\$1,466	--	--	--
Sub-Total	\$529,439	\$1,918,079	\$1,506,755	\$2,808,370	\$1,814,557
Nondepartmental/1					
Sub-Total	--	--	--	\$531,476	--
Grand Total	\$20,462,753	\$59,790,915	\$39,919,684	\$28,361,425	\$55,012,849

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Galax City	Hampton City	Harrisonburg City	Hopewell City	Lexington City
General Government Administration					
Legislative	\$7,598	\$578,710	\$107,357	\$483,990	\$25,937
General and Financial Administration	\$1,063,596	\$10,678,184	\$1,762,545	\$1,994,683	\$690,868
Board of Elections	\$53,248	\$354,275	\$111,863	\$216,319	\$52,872
Sub-Total	\$1,124,442	\$11,611,169	\$1,981,765	\$2,694,992	\$769,677
Judicial Administration					
Courts	\$226,689	\$2,212,340	\$320,732	\$735,464	\$70,140
Commonwealth's Attorney	--	\$2,000,704	\$68,446	\$393,538	--
Sub-Total	\$226,689	\$4,213,044	\$389,178	\$1,129,002	\$70,140
Public Safety					
Law Enforcement and Traffic Control	\$1,263,784	\$19,056,980	\$4,472,917	\$4,020,927	\$1,164,310
Fire and Rescue Services	\$245,823	\$12,016,168	\$3,829,081	\$2,650,907	\$915,578
Correction and Detention	\$56,242	\$13,163,316	\$916,535	\$4,914,901	\$141,656
Inspections	\$49,350	\$1,929,206	\$466,879	\$215,949	\$12,794
Other Protection	\$167,693	\$2,177,834	\$75,570	\$667,170	\$56,080
Sub-Total	\$1,782,892	\$48,343,504	\$9,760,982	\$12,469,854	\$2,290,418
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,416,144	\$10,829,295	\$5,412,032	\$2,478,656	\$924,142
Sanitation and Waste Removal	\$1,062,244	\$10,336,623	\$3,020,457	\$1,144,531	\$676,778
Maintenance of General Buildings and Grounds	\$94,102	\$4,850,014	\$239,911	\$712,671	\$320,694
Sub-Total	\$2,572,490	\$26,015,932	\$8,672,400	\$4,335,858	\$1,921,614
Health and Welfare					
Health	\$84,650	\$3,404,173	\$289,180	\$149,964	\$183,210
Mental Health and Mental Retardation	\$1,164,171	\$15,482,979	\$2,330,036	\$1,559,315	\$952,435
Welfare/Social Services	\$1,234,456	\$21,761,668	\$3,561,628	\$4,816,242	\$541,586
Sub-Total	\$2,483,277	\$40,648,820	\$6,180,844	\$6,525,521	\$1,677,231
Education					
Instruction	\$6,474,085	\$123,262,715	\$24,129,731	\$23,196,934	\$2,972,938
Administration, Attendance, and Health	\$400,799	\$7,534,341	\$1,696,043	\$1,355,507	\$292,865
Pupil Transportation Services	\$313,941	\$7,907,751	\$789,725	\$440,441	\$347,148
Operation and Maintenance Services	\$681,112	\$16,227,016	\$3,034,976	\$3,326,613	\$311,687
School Food Services and Other Non-Instructional Operations	\$450,156	\$8,095,214	\$1,371,405	\$1,382,488	\$474,409
Contributions to Community Colleges	\$6,877	--	\$36,200	\$167,689	--
Sub-Total	\$8,326,970	\$163,027,037	\$31,058,080	\$29,869,672	\$4,399,047
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$615,162	\$10,314,936	\$2,371,985	\$1,203,704	\$643,624
Cultural Enrichment	\$58,359	\$5,305,322	\$50,000	\$334,352	--
Public Libraries	\$197,119	\$2,912,454	\$482,304	\$544,528	\$77,163
Sub-Total	\$870,640	\$18,532,712	\$2,904,289	\$2,082,584	\$720,787
Community Development					
Planning and Community Development	\$20,028	\$13,086,711	\$510,541	\$444,814	\$875,877
Environmental Management	\$5,470	\$62,280	--	--	--
Cooperative Extension Program	--	\$176,253	--	--	--
Sub-Total	\$25,498	\$13,325,244	\$510,541	\$444,814	\$875,877
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$17,412,898	\$325,717,462	\$61,458,079	\$59,552,297	\$12,724,791

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

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Expenditure Category	Lynchburg City	Manassas City	Manassas Park City	Martinsville City	Newport News City
General Government Administration					
Legislative	\$327,708	\$301,578	\$174,322	\$44,226	\$617,975
General and Financial Administration	\$9,191,064	\$2,771,685	\$1,174,637	\$1,787,977	\$16,053,640
Board of Elections	\$79,658	\$157,125	\$69,715	\$87,779	\$347,154
Sub-Total	\$9,598,430	\$3,230,388	\$1,418,674	\$1,919,982	\$17,018,769
Judicial Administration					
Courts	\$2,605,324	\$581,918	\$155,780	\$1,381,714	\$3,496,212
Commonwealth's Attorney	\$929,019	\$138,585	\$34,776	\$417,667	\$2,272,053
Sub-Total	\$3,534,343	\$720,503	\$190,556	\$1,799,381	\$5,768,265
Public Safety					
Law Enforcement and Traffic Control	\$13,507,686	\$6,972,096	\$1,330,559	\$3,887,960	\$31,802,947
Fire and Rescue Services	\$11,034,735	\$1,737,792	\$991,020	\$1,384,555	\$20,726,070
Correction and Detention	\$9,589,422	\$1,502,966	\$364,114	\$2,448,247	\$14,727,318
Inspections	\$4,818	\$611,739	\$138,089	\$205,312	\$1,865,040
Other Protection	\$849,119	\$883,413	\$194,322	\$64,193	\$1,025,136
Sub-Total	\$34,985,780	\$11,708,006	\$3,018,104	\$7,990,267	\$70,146,511
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$9,994,120	\$4,137,215	\$401,838	\$2,805,643	\$14,291,739
Sanitation and Waste Removal	\$4,632,642	\$1,460,413	\$513,535	\$4,156,272	\$7,615,254
Maintenance of General Buildings and Grounds	\$5,152,355	\$379,893	\$631,139	\$477,684	\$5,405,598
Sub-Total	\$19,779,117	\$5,977,521	\$1,546,512	\$7,439,599	\$27,312,591
Health and Welfare					
Health	\$758,904	\$461,636	\$55,883	\$152,416	\$2,070,311
Mental Health and Mental Retardation	\$9,224,132	\$2,050,184	\$505,050	\$1,693,857	\$13,683,558
Welfare/Social Services	\$16,970,449	\$3,896,795	\$1,670,563	\$2,281,212	\$38,408,916
Sub-Total	\$26,953,485	\$6,408,615	\$2,231,496	\$4,127,485	\$54,162,785
Education					
Instruction	\$53,371,029	\$38,124,903	\$11,676,835	\$14,050,285	\$169,422,658
Administration, Attendance, and Health	\$2,193,263	\$2,956,452	\$1,239,178	\$3,518,398	\$12,600,877
Pupil Transportation Services	\$2,824,065	\$2,072,697	\$711,825	\$586,842	\$10,043,937
Operation and Maintenance Services	\$6,524,619	\$5,143,758	\$1,672,013	\$2,192,312	\$23,901,084
School Food Services and Other Non-Instructional Operations	\$2,482,743	\$1,481,964	\$551,781	\$958,345	\$12,420,396
Contributions to Community Colleges	--	--	\$6,516	\$10,449	--
Sub-Total	\$67,395,719	\$49,779,774	\$15,858,148	\$21,316,631	\$228,388,952
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2,065,440	\$1,183,394	\$863,911	\$630,966	\$14,625,876
Cultural Enrichment	\$81,401	\$499,839	--	--	\$2,542,087
Public Libraries	\$1,679,123	\$1,429,700	\$357,983	\$490,937	\$3,573,546
Sub-Total	\$3,825,964	\$3,112,933	\$1,221,894	\$1,121,903	\$20,741,509
Community Development					
Planning and Community Development	\$9,146,065	\$2,480,116	\$312,043	\$915,550	\$17,127,854
Environmental Management	\$8,613	\$4,500	--	--	\$91,089
Cooperative Extension Program	\$26,346	\$93,503	\$23,496	\$11,788	\$204,657
Sub-Total	\$9,181,024	\$2,578,119	\$335,539	\$927,338	\$17,423,600
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$175,253,862	\$83,515,859	\$25,820,923	\$46,642,586	\$440,962,982

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

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FY 2001

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Expenditure Category	Norfolk City	Norton City	Petersburg City	Poquoson City	Portsmouth City
General Government Administration					
Legislative	\$1,126,070	\$18,336	\$230,821	\$72,552	\$528,303
General and Financial Administration	\$15,029,889	\$536,854	\$2,963,091	\$1,050,382	\$11,695,120
Board of Elections	\$497,509	\$56,611	\$331,800	\$84,454	\$293,126
Sub-Total	\$16,653,468	\$611,801	\$3,525,712	\$1,207,388	\$12,516,549
Judicial Administration					
Courts	\$3,462,486	\$248,583	\$1,634,614	\$676,935	\$3,338,096
Commonwealth's Attorney	\$4,386,689	\$16,653	\$822,925	--	\$1,713,828
Sub-Total	\$7,849,175	\$265,236	\$2,457,539	\$676,935	\$5,051,924
Public Safety					
Law Enforcement and Traffic Control	\$43,872,334	\$1,075,191	\$6,906,620	\$1,345,086	\$22,178,501
Fire and Rescue Services	\$30,358,166	\$142,585	\$4,683,071	\$1,342,852	\$15,923,249
Correction and Detention	\$31,632,123	\$167,909	\$6,825,501	\$285,862	\$13,555,986
Inspections	\$1,519,093	\$46,831	\$24,842	\$93,395	\$2,453,757
Other Protection	\$6,955,225	\$57,536	\$113,328	\$43,000	\$1,855,689
Sub-Total	\$114,336,941	\$1,490,052	\$18,553,362	\$3,110,195	\$55,967,182
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$29,224,538	\$786,747	\$3,536,787	\$806,152	\$6,582,015
Sanitation and Waste Removal	\$16,188,503	\$338,797	\$1,176,114	\$392,599	\$8,630,063
Maintenance of General Buildings and Grounds	\$10,972,531	\$233,134	\$3,026,083	\$83,027	\$4,093,693
Sub-Total	\$56,385,572	\$1,358,678	\$7,738,984	\$1,281,778	\$19,305,771
Health and Welfare					
Health	\$9,426,199	\$39,657	\$645,820	\$167,545	\$1,319,574
Mental Health and Mental Retardation	\$16,079,240	\$453,594	\$2,196,413	\$91,592	\$8,862,124
Welfare/Social Services	\$44,496,699	\$926,507	\$8,913,189	\$223,249	\$21,011,282
Sub-Total	\$70,002,138	\$1,419,758	\$11,755,422	\$482,386	\$31,192,980
Education					
Instruction	\$211,252,589	\$4,083,842	\$33,549,294	\$12,196,076	\$90,734,367
Administration, Attendance, and Health	\$10,101,966	\$320,581	\$6,352,095	\$1,174,194	\$5,865,862
Pupil Transportation Services	\$9,123,061	\$157,625	\$642,076	\$653,348	\$4,464,908
Operation and Maintenance Services	\$28,931,159	\$629,112	\$1,350,238	\$1,406,178	\$17,337,340
School Food Services and Other Non-Instructional Operations	\$14,985,313	\$236,865	\$2,413,167	\$418,652	\$6,587,573
Contributions to Community Colleges	\$6,000	\$15,603	\$5,009	--	--
Sub-Total	\$274,400,088	\$5,443,628	\$44,311,879	\$15,848,448	\$124,990,050
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$11,598,899	\$284,590	\$872,716	\$722,256	\$6,161,547
Cultural Enrichment	\$12,039,635	\$18,565	\$11,100	--	\$1,540,899
Public Libraries	\$5,574,027	\$75,188	\$765,953	\$469,493	\$1,650,691
Sub-Total	\$29,212,561	\$378,343	\$1,649,769	\$1,191,749	\$9,353,137
Community Development					
Planning and Community Development	\$19,144,488	\$427,348	\$1,783,751	\$309,202	\$10,982,037
Environmental Management	--	--	\$6,500	--	--
Cooperative Extension Program	--	--	\$34,333	--	--
Sub-Total	\$19,144,488	\$427,348	\$1,824,584	\$309,202	\$10,982,037
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$587,984,431	\$11,394,844	\$91,817,251	\$24,108,081	\$269,359,630

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Radford City	Richmond City	Roanoke City	Salem City	Staunton City
General Government Administration					
Legislative	\$58,503	\$1,802,682	\$651,211	\$322,305	\$205,459
General and Financial Administration	\$1,487,220	\$31,243,638	\$9,170,073	\$2,402,388	\$2,057,573
Board of Elections	\$71,945	\$607,626	\$201,927	\$142,798	\$72,770
Sub-Total	\$1,617,668	\$33,653,946	\$10,023,211	\$2,867,491	\$2,335,802
Judicial Administration					
Courts	\$619,834	\$8,825,727	\$3,024,100	\$968,178	\$783,394
Commonwealth's Attorney	\$263,269	\$3,495,906	\$1,385,420	\$259,645	\$292,897
Sub-Total	\$883,103	\$12,321,633	\$4,409,520	\$1,227,823	\$1,076,291
Public Safety					
Law Enforcement and Traffic Control	\$1,972,009	\$59,370,443	\$14,482,763	\$4,528,938	\$3,418,254
Fire and Rescue Services	\$806,267	\$51,204,285	\$15,424,760	\$3,950,389	\$1,631,527
Correction and Detention	\$770,424	\$20,398,799	\$9,885,387	\$420,436	\$1,166,295
Inspections	\$105,442	\$2,463,374	\$913,790	\$392,620	\$181,270
Other Protection	\$60,199	\$2,400,704	\$3,492,553	\$324,808	\$29,529
Sub-Total	\$3,714,341	\$135,837,605	\$44,199,253	\$9,617,191	\$6,426,875
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$2,225,438	\$21,770,404	\$8,632,608	\$3,818,886	\$3,751,490
Sanitation and Waste Removal	\$1,154,562	\$15,441,228	\$7,835,987	\$3,509,304	\$2,267,893
Maintenance of General Buildings and Grounds	\$170,524	\$6,720,382	\$5,286,933	\$944,366	\$1,450,241
Sub-Total	\$3,550,524	\$43,932,014	\$21,755,528	\$8,272,556	\$7,469,624
Health and Welfare					
Health	\$65,683	\$5,807,639	\$1,155,098	\$245,423	\$233,329
Mental Health and Mental Retardation	\$1,482,701	\$24,740,291	\$11,349,284	\$2,432,823	\$4,994,416
Welfare/Social Services	\$1,405,267	\$80,837,731	\$24,640,238	\$1,296,534	\$2,824,629
Sub-Total	\$2,953,651	\$111,385,661	\$37,144,620	\$3,974,780	\$8,052,374
Education					
Instruction	\$8,625,052	\$190,746,887	\$84,681,363	\$23,160,107	\$17,962,876
Administration, Attendance, and Health	\$619,758	\$13,973,321	\$4,258,607	\$1,438,601	\$1,088,256
Pupil Transportation Services	\$250,547	\$12,519,789	\$3,713,246	\$680,829	\$665,775
Operation and Maintenance Services	\$1,460,112	\$26,797,741	\$11,753,332	\$2,155,141	\$2,002,670
School Food Services and Other Non-Instructional Operations	\$446,419	\$9,820,844	\$4,254,364	\$1,103,068	\$852,242
Contributions to Community Colleges	--	\$98,838	--	--	\$3,000
Sub-Total	\$11,401,888	\$253,957,420	\$108,660,912	\$28,537,746	\$22,574,819
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$567,675	\$15,547,819	\$4,513,399	\$3,178,452	\$1,650,258
Cultural Enrichment	--	\$7,561,110	\$275,197	\$223,066	\$41,700
Public Libraries	\$490,591	\$4,639,464	\$2,145,030	\$748,041	\$966,930
Sub-Total	\$1,058,266	\$27,748,393	\$6,933,626	\$4,149,559	\$2,658,888
Community Development					
Planning and Community Development	\$418,835	\$10,108,075	\$5,117,261	\$651,904	\$1,036,840
Environmental Management	\$701,593	\$1,627,467	--	--	--
Cooperative Extension Program	--	--	\$62,847	\$20,004	--
Sub-Total	\$1,120,428	\$11,735,542	\$5,180,108	\$671,908	\$1,036,840
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$26,299,869	\$630,572,214	\$238,306,778	\$59,319,054	\$51,631,513

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Suffolk City	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration					
Legislative	\$332,420	\$915,390	\$214,032	\$155,034	\$84,326
General and Financial Administration	\$5,303,431	\$24,816,969	\$1,754,838	\$1,526,214	\$2,070,863
Board of Elections	\$223,041	\$865,844	\$71,392	\$98,316	\$89,193
Sub-Total	\$5,858,892	\$26,598,203	\$2,040,262	\$1,779,564	\$2,244,382
Judicial Administration					
Courts	\$2,776,190	\$5,010,062	\$711,425	\$275,310	\$836,740
Commonwealth's Attorney	\$1,298,530	\$4,276,638	\$335,724	--	\$423,441
Sub-Total	\$4,074,720	\$9,286,700	\$1,047,149	\$275,310	\$1,260,181
Public Safety					
Law Enforcement and Traffic Control	\$7,651,085	\$64,899,327	\$3,021,777	\$2,788,834	\$4,686,891
Fire and Rescue Services	\$8,351,780	\$30,185,971	\$1,623,643	\$2,158,416	\$2,119,175
Correction and Detention	\$4,933,994	\$18,296,781	\$982,877	\$1,810,312	\$2,404,948
Inspections	\$1,486,960	\$1,443,879	\$232,646	\$216,220	\$372,622
Other Protection	\$2,090,906	\$2,196,905	\$806,092	\$29,138	\$719,009
Sub-Total	\$24,514,725	\$117,022,863	\$6,667,035	\$7,002,920	\$10,302,645
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$3,349,975	\$36,567,156	\$3,217,780	\$1,320,378	\$2,189,508
Sanitation and Waste Removal	\$2,017,981	\$26,694,659	\$3,753,170	\$467,098	\$831,081
Maintenance of General Buildings and Grounds	\$1,529,210	\$28,443,293	\$690,852	\$1,184,956	\$2,933,643
Sub-Total	\$6,897,166	\$91,705,108	\$7,661,802	\$2,972,432	\$5,954,232
Health and Welfare					
Health	\$4,310,104	\$2,670,783	\$187,270	\$192,872	\$188,700
Mental Health and Mental Retardation	\$4,770,524	\$25,247,863	\$3,495,962	\$1,374,382	\$1,765,091
Welfare/Social Services	\$8,133,565	\$34,281,876	\$4,069,592	\$1,126,605	\$5,366,607
Sub-Total	\$17,214,193	\$62,200,522	\$7,752,824	\$2,693,859	\$7,320,398
Education					
Instruction	\$57,531,141	\$400,508,495	\$17,086,373	\$5,411,968	\$22,830,172
Administration, Attendance, and Health	\$3,537,884	\$14,361,376	\$1,118,109	\$568,514	\$1,894,989
Pupil Transportation Services	\$4,597,053	\$19,816,452	\$772,361	\$442,726	\$852,497
Operation and Maintenance Services	\$6,895,462	\$57,757,464	\$2,135,857	\$938,355	\$4,079,853
School Food Services and Other Non-Instructional Operations	\$3,647,519	\$19,222,643	\$827,727	\$267,907	\$1,038,352
Contributions to Community Colleges	--	\$6,000	\$3,000	--	\$14,900
Sub-Total	\$76,209,059	\$511,672,430	\$21,943,427	\$7,629,470	\$30,710,763
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2,547,668	\$18,730,607	\$1,260,897	\$1,017,699	\$1,608,649
Cultural Enrichment	--	\$6,212,060	\$62,672	--	\$28,589
Public Libraries	\$842,555	\$10,911,424	\$760,982	\$767,127	\$576,449
Sub-Total	\$3,390,223	\$35,854,091	\$2,084,551	\$1,784,826	\$2,213,687
Community Development					
Planning and Community Development	\$3,291,162	\$34,305,954	\$840,859	\$2,848,770	\$741,588
Environmental Management	--	\$84,859	\$413,915	--	--
Cooperative Extension Program	\$65,733	\$223,070	--	--	--
Sub-Total	\$3,356,895	\$34,613,883	\$1,254,774	\$2,848,770	\$741,588
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$141,515,873	\$888,953,800	\$50,451,824	\$26,987,151	\$60,747,876

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 2.1

Per Capita Distribution/²
of
Operating Expenditures by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2001

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	\$4.80	\$5.43	\$5.01
General and Financial Administration	\$74.36	\$95.71	\$81.46
Board of Elections	\$3.34	\$3.37	\$3.35
Sub-Total	\$82.50	\$104.51	\$89.82
Judicial Administration			
Courts	\$27.49	\$30.66	\$28.55
Commonwealth's Attorney	\$8.63	\$13.66	\$10.30
Sub-Total	\$36.12	\$44.32	\$38.85
Public Safety			
Law Enforcement and Traffic Control	\$108.25	\$185.72	\$134.01
Fire and Rescue Services	\$68.90	\$127.34	\$88.32
Correction and Detention	\$60.02	\$88.99	\$69.65
Inspections	\$11.19	\$11.39	\$11.26
Other Protection	\$11.79	\$13.72	\$12.43
Sub-Total	\$260.14	\$427.17	\$315.67
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$17.07	\$106.54	\$46.81
Sanitation and Waste Removal	\$48.75	\$70.79	\$56.08
Maintenance of General Buildings and Grounds	\$26.62	\$46.41	\$33.20
Sub-Total	\$92.44	\$223.74	\$136.09
Health and Welfare			
Health	\$21.47	\$20.56	\$21.17
Mental Health and Mental Retardation	\$75.04	\$91.51	\$80.52
Welfare/Social Services	\$125.05	\$184.39	\$144.78
Sub-Total	\$221.57	\$296.46	\$246.46
Education			
Instruction	\$938.56	\$913.71	\$930.30
Administration, Attendance, and Health	\$53.18	\$56.61	\$54.32
Pupil Transportation Services	\$66.63	\$46.59	\$59.97
Operation and Maintenance Services	\$119.84	\$126.17	\$121.95
School Food Services and Other Non-Instructional Operations	\$48.97	\$51.03	\$49.65
Contributions to Community Colleges	\$0.47	\$0.24	\$0.39
Sub-Total	\$1,227.65	\$1,194.35	\$1,216.58
Parks, Recreation, and Cultural Services			
Parks and Recreation	\$40.78	\$59.84	\$47.11
Cultural Enrichment	\$2.86	\$17.70	\$7.79
Public Libraries	\$26.44	\$25.94	\$26.28
Sub-Total	\$70.08	\$103.48	\$81.18
Community Development			
Planning and Community Development	\$50.39	\$73.12	\$57.94
Environmental Management	\$2.83	\$1.48	\$2.38
Cooperative Extension Program	\$1.85	\$0.58	\$1.43
Sub-Total	\$55.06	\$75.18	\$61.75
Nondepartmental/¹			
Sub-Total	\$0.43	\$0.32	\$0.39
Grand Total	\$2,045.99	\$2,469.53	\$2,186.79

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
General Government Administration					
Legislative	\$5.30	\$3.85	\$5.91	\$23.92	\$6.64
General and Financial Administration	\$42.19	\$49.11	\$93.04	\$56.92	\$33.25
Board of Elections	\$3.18	\$3.34	\$7.07	\$6.06	\$3.62
Sub-Total	\$50.66	\$56.30	\$106.02	\$86.91	\$43.52
Judicial Administration					
Courts	\$21.71	\$30.60	\$49.99	\$28.62	\$27.84
Commonwealth's Attorney	\$6.21	\$6.40	\$16.34	\$17.21	\$10.64
Sub-Total	\$27.92	\$37.00	\$66.33	\$45.83	\$38.48
Public Safety					
Law Enforcement and Traffic Control	\$35.83	\$97.38	\$87.97	\$63.62	\$63.89
Fire and Rescue Services	\$50.15	\$34.73	\$58.50	\$12.67	\$18.17
Correction and Detention	\$36.70	\$38.52	\$83.89	\$66.32	\$40.91
Inspections	\$3.05	\$8.59	\$7.14	\$5.60	\$4.85
Other Protection	\$16.11	\$0.49	\$6.95	\$5.81	\$37.45
Sub-Total	\$141.84	\$179.72	\$244.46	\$154.02	\$165.26
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$2.52	\$18.45	--	\$0.38	\$0.51
Sanitation and Waste Removal	\$49.64	\$2.56	\$113.81	\$15.94	\$49.64
Maintenance of General Buildings and Grounds	\$11.84	\$12.92	\$42.56	\$17.27	\$15.72
Sub-Total	\$64.01	\$33.93	\$156.37	\$33.59	\$65.87
Health and Welfare					
Health	\$12.50	\$9.22	\$9.68	\$8.44	\$10.57
Mental Health and Mental Retardation	\$95.61	\$4.26	\$176.45	\$117.20	\$60.05
Welfare/Social Services	\$126.85	\$152.27	\$134.94	\$80.54	\$90.29
Sub-Total	\$234.96	\$165.76	\$321.06	\$206.18	\$160.91
Education					
Instruction	\$741.89	\$868.33	\$1,148.25	\$768.36	\$700.29
Administration, Attendance, and Health	\$45.36	\$59.79	\$81.69	\$59.13	\$35.56
Pupil Transportation Services	\$62.20	\$82.79	\$71.31	\$69.54	\$72.78
Operation and Maintenance Services	\$97.92	\$111.02	\$132.33	\$118.72	\$74.33
School Food Services and Other Non-Instructional Operations	\$50.92	\$35.69	\$54.71	\$44.16	\$41.54
Contributions to Community Colleges	\$1.20	\$0.12	\$0.35	\$0.07	\$1.45
Sub-Total	\$999.49	\$1,157.74	\$1,488.64	\$1,059.97	\$925.95
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$11.70	\$17.67	\$23.83	\$8.14	\$11.89
Cultural Enrichment	\$5.48	\$0.43	--	--	--
Public Libraries	\$5.53	\$32.72	\$9.01	\$8.88	\$19.00
Sub-Total	\$22.71	\$50.82	\$32.84	\$17.02	\$30.89
Community Development					
Planning and Community Development	\$13.51	\$136.39	\$47.57	\$14.72	\$10.29
Environmental Management	\$1.38	\$0.48	--	\$1.45	\$0.33
Cooperative Extension Program	\$2.74	\$1.43	\$1.87	\$7.67	\$1.90
Sub-Total	\$17.63	\$138.30	\$49.44	\$23.85	\$12.52
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,559.22	\$1,819.56	\$2,465.17	\$1,627.36	\$1,443.38

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
General Government Administration					
Legislative	\$16.50	\$2.97	\$2.08	\$11.99	\$3.19
General and Financial Administration	\$62.86	\$202.81	\$38.34	\$91.02	\$31.83
Board of Elections	\$6.10	\$2.57	\$2.50	\$10.98	\$2.03
Sub-Total	\$85.46	\$208.34	\$42.92	\$113.99	\$37.05
Judicial Administration					
Courts	\$13.00	\$46.84	\$17.65	\$37.82	\$10.87
Commonwealth's Attorney	\$13.57	\$15.41	\$7.24	\$14.09	\$7.31
Sub-Total	\$26.56	\$62.25	\$24.89	\$51.91	\$18.18
Public Safety					
Law Enforcement and Traffic Control	\$104.46	\$190.63	\$43.56	\$117.26	\$66.80
Fire and Rescue Services	\$9.62	\$121.41	\$33.58	\$57.13	\$18.67
Correction and Detention	\$7.44	\$104.83	\$35.87	\$47.33	\$36.74
Inspections	\$4.29	\$14.70	\$5.07	\$8.19	\$6.96
Other Protection	\$4.85	\$22.71	\$14.15	\$12.80	\$10.78
Sub-Total	\$130.65	\$454.28	\$132.24	\$242.72	\$139.96
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$54.70	\$2.51	--	--
Sanitation and Waste Removal	\$35.50	\$55.20	\$13.14	\$152.05	\$74.16
Maintenance of General Buildings and Grounds	\$23.80	\$51.00	\$14.25	\$26.29	\$13.06
Sub-Total	\$59.30	\$160.90	\$29.90	\$178.34	\$87.21
Health and Welfare					
Health	\$7.36	\$98.27	\$7.15	\$12.96	\$9.38
Mental Health and Mental Retardation	\$50.93	\$65.01	\$64.82	\$137.41	\$29.66
Welfare/Social Services	\$77.35	\$282.05	\$88.56	\$110.52	\$116.42
Sub-Total	\$135.64	\$445.33	\$160.52	\$260.89	\$155.46
Education					
Instruction	\$836.96	\$917.22	\$872.55	\$1,151.73	\$693.32
Administration, Attendance, and Health	\$47.23	\$74.43	\$28.70	\$73.52	\$29.77
Pupil Transportation Services	\$58.96	\$35.67	\$63.53	\$117.08	\$69.45
Operation and Maintenance Services	\$96.21	\$115.51	\$88.85	\$173.53	\$106.21
School Food Services and Other Non-Instructional Operations	\$51.48	\$24.27	\$40.17	\$88.60	\$56.66
Contributions to Community Colleges	\$1.47	\$0.16	\$0.05	\$0.49	\$0.02
Sub-Total	\$1,092.31	\$1,167.27	\$1,093.84	\$1,604.97	\$955.44
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$13.07	\$141.48	\$12.35	\$53.63	\$13.32
Cultural Enrichment	\$1.90	\$42.27	--	--	\$0.67
Public Libraries	\$12.80	\$58.85	\$14.46	\$45.14	\$19.81
Sub-Total	\$27.77	\$242.60	\$26.80	\$98.76	\$33.80
Community Development					
Planning and Community Development	\$20.44	\$68.12	\$16.83	\$59.40	\$21.42
Environmental Management	\$2.69	--	\$0.47	\$18.99	\$0.50
Cooperative Extension Program	\$2.87	\$5.11	\$1.63	\$8.21	\$1.36
Sub-Total	\$26.01	\$73.23	\$18.93	\$86.60	\$23.28
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,583.70	\$2,814.20	\$1,530.04	\$2,638.17	\$1,450.38

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2001*, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
General Government Administration					
Legislative	\$5.86	\$4.50	\$12.21	\$10.18	\$5.97
General and Financial Administration	\$97.71	\$46.11	\$39.72	\$50.95	\$43.40
Board of Elections	\$7.55	\$3.50	\$10.08	\$4.90	\$1.16
Sub-Total	\$111.11	\$54.11	\$62.01	\$66.03	\$50.53
Judicial Administration					
Courts	\$25.94	\$17.06	\$12.89	\$21.36	\$6.68
Commonwealth's Attorney	\$11.66	\$11.93	\$11.89	\$12.86	\$8.10
Sub-Total	\$37.60	\$28.98	\$24.78	\$34.22	\$14.78
Public Safety					
Law Enforcement and Traffic Control	\$72.60	\$99.86	\$75.26	\$64.63	\$61.35
Fire and Rescue Services	\$18.99	\$28.72	\$16.02	\$11.87	\$14.80
Correction and Detention	\$20.48	\$32.27	\$43.41	\$34.98	\$65.40
Inspections	\$2.92	\$7.78	\$4.45	\$2.42	\$4.46
Other Protection	\$3.98	\$9.88	\$4.67	\$13.76	\$3.12
Sub-Total	\$118.96	\$178.51	\$143.81	\$127.65	\$149.13
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.18	--	\$1.35	\$157.65	\$0.12
Sanitation and Waste Removal	\$62.61	\$22.64	\$21.87	\$78.56	\$45.85
Maintenance of General Buildings and Grounds	\$19.07	\$12.40	\$18.21	\$22.23	\$13.60
Sub-Total	\$81.86	\$35.05	\$41.44	\$258.44	\$59.56
Health and Welfare					
Health	\$11.44	\$8.19	\$5.61	\$13.19	\$5.60
Mental Health and Mental Retardation	\$94.51	\$28.58	\$83.66	\$119.31	\$37.63
Welfare/Social Services	\$92.42	\$65.15	\$109.27	\$194.30	\$100.63
Sub-Total	\$198.37	\$101.92	\$198.54	\$326.80	\$143.86
Education					
Instruction	\$672.76	\$824.39	\$797.82	\$815.16	\$792.47
Administration, Attendance, and Health	\$55.35	\$38.49	\$37.69	\$34.66	\$49.02
Pupil Transportation Services	\$85.59	\$61.84	\$75.56	\$68.58	\$69.94
Operation and Maintenance Services	\$85.79	\$112.70	\$99.93	\$133.61	\$107.00
School Food Services and Other Non-Instructional Operations	\$45.39	\$44.91	\$62.03	\$60.18	\$43.31
Contributions to Community Colleges	\$0.90	\$0.33	\$0.22	\$2.86	\$0.12
Sub-Total	\$945.79	\$1,082.67	\$1,073.25	\$1,115.04	\$1,061.86
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$0.08	\$20.83	\$1.98	\$15.59	\$4.66
Cultural Enrichment	--	--	\$1.54	--	\$2.71
Public Libraries	\$8.24	\$23.24	\$14.93	\$15.10	\$4.05
Sub-Total	\$8.31	\$44.07	\$18.45	\$30.69	\$11.42
Community Development					
Planning and Community Development	\$31.01	\$7.52	\$7.90	\$56.80	\$5.85
Environmental Management	\$1.27	\$0.56	\$0.65	\$2.33	\$0.38
Cooperative Extension Program	\$9.82	\$1.98	\$3.46	\$1.72	\$3.49
Sub-Total	\$42.09	\$10.06	\$12.01	\$60.85	\$9.72
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,544.09	\$1,535.37	\$1,574.29	\$2,019.72	\$1,500.88

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
General Government Administration					
Legislative	\$1.99	\$4.91	\$8.78	\$5.90	\$5.44
General and Financial Administration	\$39.21	\$68.53	\$19.20	\$130.50	\$59.52
Board of Elections	\$2.76	\$3.58	\$4.56	\$6.85	\$1.61
Sub-Total	\$43.96	\$77.02	\$32.53	\$143.25	\$66.58
Judicial Administration					
Courts	\$18.01	\$11.80	\$21.59	\$37.16	\$28.30
Commonwealth's Attorney	\$9.91	\$5.13	\$9.77	\$11.96	\$11.91
Sub-Total	\$27.92	\$16.93	\$31.36	\$49.13	\$40.21
Public Safety					
Law Enforcement and Traffic Control	\$57.55	\$76.56	\$43.23	\$77.61	\$86.98
Fire and Rescue Services	\$14.00	\$38.33	\$43.77	\$18.73	\$25.21
Correction and Detention	\$53.62	\$94.30	\$52.18	\$86.84	\$63.36
Inspections	\$3.70	\$7.03	\$2.68	\$13.57	\$0.98
Other Protection	\$5.38	\$21.89	\$2.98	\$13.35	\$2.87
Sub-Total	\$134.25	\$238.11	\$144.84	\$210.10	\$179.40
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.61	\$10.46	--	--	--
Sanitation and Waste Removal	\$15.28	\$38.90	\$22.92	\$37.17	\$37.16
Maintenance of General Buildings and Grounds	\$21.38	\$21.08	\$28.35	\$70.70	\$18.34
Sub-Total	\$37.26	\$70.44	\$51.27	\$107.87	\$55.50
Health and Welfare					
Health	\$6.49	\$12.01	\$6.25	\$11.69	\$6.17
Mental Health and Mental Retardation	\$60.17	\$89.09	\$156.44	\$12.16	\$134.28
Welfare/Social Services	\$122.32	\$108.83	\$94.14	\$171.97	\$164.07
Sub-Total	\$188.98	\$209.92	\$256.84	\$195.82	\$304.52
Education					
Instruction	\$838.98	\$820.01	\$716.17	\$887.65	\$883.46
Administration, Attendance, and Health	\$33.43	\$37.31	\$29.93	\$76.94	\$54.13
Pupil Transportation Services	\$60.40	\$90.37	\$55.39	\$99.76	\$70.43
Operation and Maintenance Services	\$117.30	\$98.94	\$89.93	\$168.38	\$141.82
School Food Services and Other Non-Instructional Operations	\$49.94	\$54.24	\$49.13	\$52.10	\$65.14
Contributions to Community Colleges	--	\$0.30	\$0.91	\$0.10	\$0.28
Sub-Total	\$1,100.05	\$1,101.18	\$941.47	\$1,284.92	\$1,215.26
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$7.89	\$10.94	\$9.23	\$38.67	\$1.62
Cultural Enrichment	--	--	--	\$4.28	--
Public Libraries	\$16.43	\$5.66	\$12.67	\$7.46	\$17.08
Sub-Total	\$24.32	\$16.60	\$21.91	\$50.41	\$18.70
Community Development					
Planning and Community Development	\$9.20	\$36.04	\$12.35	\$22.48	\$3.14
Environmental Management	\$0.13	\$0.88	\$0.32	\$1.68	\$4.41
Cooperative Extension Program	\$1.04	\$2.87	\$2.44	\$5.49	\$3.55
Sub-Total	\$10.37	\$39.79	\$15.11	\$29.65	\$11.10
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,567.12	\$1,769.99	\$1,495.34	\$2,071.14	\$1,891.27

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
General Government Administration					
Legislative	\$2.03	\$4.42	\$10.97	\$4.82	\$6.87
General and Financial Administration	\$87.87	\$74.83	\$82.69	\$50.55	\$63.08
Board of Elections	\$2.43	\$5.07	\$11.17	\$2.90	\$5.65
Sub-Total	\$92.32	\$84.31	\$104.83	\$58.28	\$75.60
Judicial Administration					
Courts	\$34.77	\$7.64	\$28.43	\$31.35	\$41.69
Commonwealth's Attorney	\$8.96	\$13.73	\$14.36	\$12.82	\$8.06
Sub-Total	\$43.74	\$21.37	\$42.79	\$44.18	\$49.75
Public Safety					
Law Enforcement and Traffic Control	\$143.17	\$75.45	\$93.29	\$84.96	\$66.55
Fire and Rescue Services	\$104.01	\$19.27	\$5.71	\$19.55	\$19.59
Correction and Detention	\$81.76	\$33.81	\$2.05	\$51.50	\$88.33
Inspections	\$13.86	\$11.26	\$7.48	\$12.31	\$5.20
Other Protection	\$3.35	\$9.56	\$5.75	\$25.36	\$6.89
Sub-Total	\$346.14	\$149.35	\$114.28	\$193.68	\$186.56
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$11.93	--	--	--	--
Sanitation and Waste Removal	\$22.98	\$25.13	\$111.61	\$54.69	\$43.32
Maintenance of General Buildings and Grounds	\$14.86	\$44.70	\$9.53	\$15.56	\$29.74
Sub-Total	\$49.58	\$69.82	\$121.14	\$70.25	\$73.05
Health and Welfare					
Health	\$9.74	\$12.19	\$6.66	\$7.71	\$8.35
Mental Health and Mental Retardation	\$81.05	\$47.48	\$55.01	\$94.71	\$72.23
Welfare/Social Services	\$71.57	\$132.06	\$117.27	\$166.57	\$107.18
Sub-Total	\$162.36	\$191.74	\$178.94	\$268.99	\$187.77
Education					
Instruction	\$948.51	\$880.31	\$724.13	\$863.94	\$705.62
Administration, Attendance, and Health	\$52.64	\$52.01	\$42.93	\$45.86	\$75.56
Pupil Transportation Services	\$55.48	\$49.99	\$62.23	\$53.56	\$110.27
Operation and Maintenance Services	\$146.08	\$107.51	\$108.63	\$105.30	\$125.20
School Food Services and Other Non-Instructional Operations	\$52.04	\$42.58	\$46.33	\$49.07	\$54.63
Contributions to Community Colleges	--	\$0.49	\$0.05	\$0.81	\$0.21
Sub-Total	\$1,254.75	\$1,132.90	\$984.30	\$1,118.54	\$1,071.48
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$28.46	\$37.98	--	\$9.98	\$2.15
Cultural Enrichment	\$0.43	\$0.16	--	--	--
Public Libraries	\$24.20	\$22.08	\$0.49	\$17.48	\$7.10
Sub-Total	\$53.09	\$60.22	\$0.49	\$27.46	\$9.24
Community Development					
Planning and Community Development	\$44.58	\$55.71	\$3.86	\$20.02	\$21.83
Environmental Management	--	\$1.43	\$3.12	\$0.83	\$0.58
Cooperative Extension Program	\$1.03	\$5.05	\$10.17	\$3.28	\$5.60
Sub-Total	\$45.60	\$62.19	\$17.15	\$24.12	\$28.01
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,047.58	\$1,771.90	\$1,563.93	\$1,805.50	\$1,681.45

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2001

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Expenditure Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
General Government Administration					
Legislative	\$6.99	\$7.16	\$24.86	\$3.53	\$7.07
General and Financial Administration	\$51.03	\$49.35	\$54.92	\$95.72	\$99.66
Board of Elections	\$6.78	\$4.13	\$5.61	\$2.63	\$4.87
Sub-Total	\$64.80	\$60.64	\$85.39	\$101.88	\$111.60
Judicial Administration					
Courts	\$44.50	\$22.53	\$32.19	\$28.52	\$40.55
Commonwealth's Attorney	\$11.32	\$5.25	\$15.32	\$1.92	\$11.45
Sub-Total	\$55.81	\$27.79	\$47.51	\$30.43	\$52.00
Public Safety					
Law Enforcement and Traffic Control	\$61.66	\$73.12	\$83.78	\$156.25	\$98.52
Fire and Rescue Services	\$16.84	\$26.75	\$16.03	\$118.48	\$42.06
Correction and Detention	\$43.06	\$37.04	\$152.16	\$51.57	\$31.40
Inspections	\$2.59	\$7.32	\$9.78	\$12.37	\$6.01
Other Protection	\$7.02	\$7.18	\$7.37	\$10.83	\$19.46
Sub-Total	\$131.17	\$151.41	\$269.13	\$349.49	\$197.45
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$48.43	\$1.34	--	\$17.63	--
Sanitation and Waste Removal	\$73.06	\$55.12	\$97.87	\$88.88	\$80.40
Maintenance of General Buildings and Grounds	\$20.07	\$28.99	\$25.02	\$35.38	\$74.58
Sub-Total	\$141.57	\$85.45	\$122.89	\$141.90	\$154.98
Health and Welfare					
Health	\$11.41	\$7.52	\$10.78	\$51.68	\$7.05
Mental Health and Mental Retardation	\$106.03	\$45.81	\$71.42	\$97.59	\$93.10
Welfare/Social Services	\$223.76	\$108.82	\$110.58	\$183.96	\$88.78
Sub-Total	\$341.20	\$162.15	\$192.78	\$333.23	\$188.93
Education					
Instruction	\$831.93	\$866.05	\$864.10	\$1,144.68	\$978.20
Administration, Attendance, and Health	\$73.45	\$29.36	\$51.03	\$63.73	\$51.62
Pupil Transportation Services	\$95.34	\$89.41	\$69.37	\$63.03	\$68.92
Operation and Maintenance Services	\$117.45	\$121.04	\$89.08	\$133.97	\$98.60
School Food Services and Other Non-Instructional Operations	\$81.45	\$46.62	\$51.51	\$50.26	\$48.32
Contributions to Community Colleges	\$6.99	\$0.09	\$0.52	\$0.16	\$0.77
Sub-Total	\$1,206.61	\$1,152.57	\$1,125.61	\$1,455.83	\$1,246.43
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3.46	\$6.08	\$13.45	\$73.93	\$23.93
Cultural Enrichment	--	--	--	\$1.31	--
Public Libraries	\$25.61	\$7.66	\$11.05	\$33.49	\$23.95
Sub-Total	\$29.07	\$13.75	\$24.49	\$108.73	\$47.88
Community Development					
Planning and Community Development	\$84.96	\$14.05	\$36.06	\$89.85	\$36.03
Environmental Management	--	\$3.23	\$9.61	\$5.59	\$3.82
Cooperative Extension Program	\$3.41	--	\$2.88	\$0.07	\$2.22
Sub-Total	\$88.37	\$17.28	\$48.55	\$95.51	\$42.07
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,058.60	\$1,671.04	\$1,916.35	\$2,617.00	\$2,041.35

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
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FY 2001

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Expenditure Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
General Government Administration					
Legislative	\$7.62	\$5.33	\$3.81	\$2.64	\$7.49
General and Financial Administration	\$43.26	\$48.33	\$33.98	\$61.07	\$52.65
Board of Elections	\$5.67	\$4.04	\$2.81	\$2.18	\$4.80
Sub-Total	\$56.55	\$57.70	\$40.60	\$65.89	\$64.94
Judicial Administration					
Courts	\$21.57	\$46.00	\$19.24	\$18.78	\$34.87
Commonwealth's Attorney	\$13.89	\$8.89	\$10.32	\$12.30	\$9.71
Sub-Total	\$35.46	\$54.88	\$29.56	\$31.08	\$44.58
Public Safety					
Law Enforcement and Traffic Control	\$49.67	\$31.97	\$68.46	\$85.32	\$77.04
Fire and Rescue Services	\$33.70	\$23.66	\$3.05	\$41.88	\$14.57
Correction and Detention	\$30.97	\$45.91	\$28.52	\$48.27	\$44.82
Inspections	\$5.26	\$7.10	\$5.49	\$9.36	\$8.44
Other Protection	\$25.60	\$13.88	\$34.35	\$8.68	\$11.27
Sub-Total	\$145.21	\$122.53	\$139.87	\$193.51	\$156.14
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$0.84	\$0.81	\$0.01
Sanitation and Waste Removal	\$64.53	\$15.84	\$30.33	\$91.70	\$16.50
Maintenance of General Buildings and Grounds	\$18.48	\$31.79	\$8.55	\$6.15	\$20.29
Sub-Total	\$83.01	\$47.63	\$39.72	\$98.66	\$36.79
Health and Welfare					
Health	\$6.62	\$8.98	\$5.51	\$4.75	\$6.97
Mental Health and Mental Retardation	\$112.00	\$29.61	\$33.96	\$32.70	\$68.34
Welfare/Social Services	\$71.92	\$97.10	\$104.63	\$76.29	\$83.71
Sub-Total	\$190.54	\$135.68	\$144.10	\$113.74	\$159.01
Education					
Instruction	\$720.09	\$772.40	\$765.69	\$961.20	\$848.29
Administration, Attendance, and Health	\$35.66	\$31.90	\$29.77	\$59.81	\$40.91
Pupil Transportation Services	\$92.36	\$76.50	\$76.53	\$81.76	\$61.95
Operation and Maintenance Services	\$88.19	\$114.11	\$96.52	\$120.49	\$105.69
School Food Services and Other Non-Instructional Operations	\$44.57	\$37.76	\$50.93	\$43.85	\$52.23
Contributions to Community Colleges	\$0.39	\$0.38	\$0.76	\$0.76	\$0.43
Sub-Total	\$981.26	\$1,033.05	\$1,020.20	\$1,267.88	\$1,109.50
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2.88	\$25.15	\$13.06	\$43.40	\$28.02
Cultural Enrichment	--	\$0.50	--	--	--
Public Libraries	\$12.84	\$9.21	\$10.00	\$21.27	\$2.40
Sub-Total	\$15.73	\$34.85	\$23.06	\$64.67	\$30.42
Community Development					
Planning and Community Development	\$36.44	\$14.26	\$17.60	\$97.48	\$3.27
Environmental Management	\$0.79	\$0.18	\$0.07	\$3.67	\$0.73
Cooperative Extension Program	\$5.73	\$3.22	\$1.66	\$2.31	\$3.47
Sub-Total	\$42.96	\$17.65	\$19.33	\$103.46	\$7.48
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,550.71	\$1,503.97	\$1,456.45	\$1,938.89	\$1,608.86

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

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Staff, Commission on Local Government

Table 2.2

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Expenditure Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
General Government Administration					
Legislative	\$3.76	\$25.63	\$6.10	\$3.69	\$15.84
General and Financial Administration	\$74.81	\$81.56	\$30.91	\$52.73	\$70.14
Board of Elections	\$3.91	\$4.74	\$5.40	\$4.83	\$6.63
Sub-Total	\$82.49	\$111.93	\$42.41	\$61.26	\$92.61
Judicial Administration					
Courts	\$23.85	\$25.94	\$34.88	\$35.14	\$44.06
Commonwealth's Attorney	\$10.78	\$17.26	\$14.26	\$5.98	\$26.98
Sub-Total	\$34.64	\$43.20	\$49.13	\$41.12	\$71.03
Public Safety					
Law Enforcement and Traffic Control	\$89.51	\$52.30	\$50.56	\$70.52	\$65.33
Fire and Rescue Services	\$31.09	\$78.54	\$12.54	\$29.08	\$14.21
Correction and Detention	\$48.60	\$38.63	\$33.40	\$54.02	\$168.61
Inspections	\$15.19	\$14.51	\$3.60	\$11.71	\$12.34
Other Protection	\$7.50	\$8.94	\$12.25	\$7.55	\$69.24
Sub-Total	\$191.89	\$192.92	\$112.35	\$172.87	\$329.73
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5.53	\$7.32	--	--	\$0.07
Sanitation and Waste Removal	\$1.13	\$33.15	\$69.85	\$31.48	\$98.92
Maintenance of General Buildings and Grounds	\$29.24	\$21.05	\$8.80	\$50.58	\$34.97
Sub-Total	\$35.91	\$61.52	\$78.66	\$82.06	\$133.96
Health and Welfare					
Health	\$8.33	\$9.26	\$8.68	\$22.54	\$5.74
Mental Health and Mental Retardation	\$75.34	\$109.20	\$119.93	\$47.86	\$136.63
Welfare/Social Services	\$71.42	\$123.44	\$139.26	\$140.03	\$95.71
Sub-Total	\$155.09	\$241.91	\$267.87	\$210.42	\$238.09
Education					
Instruction	\$914.92	\$709.78	\$716.06	\$1,009.37	\$424.08
Administration, Attendance, and Health	\$46.48	\$45.99	\$30.93	\$80.34	\$34.16
Pupil Transportation Services	\$79.14	\$75.61	\$75.18	\$69.36	\$58.00
Operation and Maintenance Services	\$132.17	\$102.16	\$93.53	\$105.02	\$89.26
School Food Services and Other Non-Instructional Operations	\$47.39	\$38.51	\$63.33	\$41.53	\$40.82
Contributions to Community Colleges	\$11.31	--	\$0.88	\$0.36	\$2.21
Sub-Total	\$1,231.40	\$972.04	\$979.90	\$1,305.99	\$648.54
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$18.43	\$19.78	\$9.48	\$6.23	\$10.52
Cultural Enrichment	\$1.46	\$0.50	\$0.12	--	\$0.91
Public Libraries	\$14.61	\$20.74	\$21.36	\$16.46	\$14.48
Sub-Total	\$34.49	\$41.02	\$30.95	\$22.69	\$25.91
Community Development					
Planning and Community Development	\$30.41	\$17.18	\$17.74	\$41.65	\$24.74
Environmental Management	\$1.73	\$1.66	\$0.40	\$0.29	\$12.29
Cooperative Extension Program	\$1.89	\$2.23	\$3.12	\$3.24	\$3.14
Sub-Total	\$34.03	\$21.07	\$21.26	\$45.18	\$40.18
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,799.93	\$1,685.61	\$1,582.53	\$1,941.59	\$1,580.05

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2001*, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
General Government Administration					
Legislative	\$3.63	\$5.44	\$3.08	\$4.56	\$34.28
General and Financial Administration	\$22.78	\$60.42	\$133.06	\$37.67	\$91.60
Board of Elections	\$3.21	\$2.62	\$3.55	\$3.13	\$17.43
Sub-Total	\$29.61	\$68.48	\$139.68	\$45.36	\$143.32
Judicial Administration					
Courts	\$22.33	\$19.97	\$20.41	\$27.91	\$81.31
Commonwealth's Attorney	\$11.50	\$8.67	\$11.48	\$7.45	\$26.97
Sub-Total	\$33.83	\$28.63	\$31.89	\$35.37	\$108.28
Public Safety					
Law Enforcement and Traffic Control	\$51.73	\$116.02	\$172.12	\$74.38	\$171.09
Fire and Rescue Services	\$13.18	\$78.70	\$106.05	\$28.25	\$11.87
Correction and Detention	\$118.09	\$75.73	\$84.20	\$20.66	\$7.66
Inspections	\$4.52	\$11.19	\$13.22	\$4.70	\$19.85
Other Protection	\$4.50	\$6.90	\$7.79	\$7.00	\$16.47
Sub-Total	\$192.02	\$288.54	\$383.37	\$134.98	\$226.94
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$7.19	\$92.50	\$4.43	--
Sanitation and Waste Removal	\$19.16	\$24.78	\$30.58	\$19.98	\$80.24
Maintenance of General Buildings and Grounds	\$18.75	\$11.31	\$25.22	\$14.52	\$26.98
Sub-Total	\$37.91	\$43.28	\$148.30	\$38.93	\$107.22
Health and Welfare					
Health	\$6.57	\$5.58	\$4.96	\$4.47	\$29.66
Mental Health and Mental Retardation	\$82.35	\$71.65	\$75.07	\$67.84	\$84.57
Welfare/Social Services	\$104.79	\$77.78	\$77.82	\$66.26	\$173.17
Sub-Total	\$193.72	\$155.01	\$157.84	\$138.57	\$287.40
Education					
Instruction	\$811.14	\$917.11	\$800.89	\$833.82	\$816.11
Administration, Attendance, and Health	\$46.56	\$55.72	\$55.91	\$24.26	\$56.22
Pupil Transportation Services	\$76.76	\$64.96	\$50.12	\$53.18	\$86.12
Operation and Maintenance Services	\$115.97	\$91.28	\$114.86	\$110.52	\$172.64
School Food Services and Other Non-Instructional Operations	\$58.74	\$66.35	\$49.87	\$50.52	\$45.55
Contributions to Community Colleges	\$0.97	--	--	\$1.38	--
Sub-Total	\$1,110.14	\$1,195.42	\$1,071.65	\$1,073.68	\$1,176.63
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$4.06	\$19.80	\$42.43	\$13.88	--
Cultural Enrichment	\$0.13	--	--	\$1.55	--
Public Libraries	\$8.75	\$26.71	\$32.72	\$19.46	\$9.14
Sub-Total	\$12.95	\$46.52	\$75.14	\$34.89	\$9.14
Community Development					
Planning and Community Development	\$35.52	\$45.74	\$50.65	\$71.56	\$60.23
Environmental Management	\$0.69	\$0.60	--	\$0.50	--
Cooperative Extension Program	\$3.08	\$0.69	\$0.88	\$1.43	\$12.21
Sub-Total	\$39.30	\$47.02	\$51.52	\$73.49	\$72.44
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,649.47	\$1,872.90	\$2,059.40	\$1,575.27	\$2,131.36

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
General Government Administration					
Legislative	\$16.20	\$3.96	\$6.21	\$6.11	\$5.90
General and Financial Administration	\$61.39	\$78.74	\$94.60	\$58.90	\$65.28
Board of Elections	\$3.80	\$4.41	\$10.47	\$5.96	\$8.48
Sub-Total	\$81.40	\$87.11	\$111.28	\$70.98	\$79.66
Judicial Administration					
Courts	\$28.23	\$54.51	\$39.92	\$45.62	\$23.81
Commonwealth's Attorney	\$6.48	\$11.60	\$21.30	\$13.19	\$6.07
Sub-Total	\$34.71	\$66.11	\$61.23	\$58.81	\$29.88
Public Safety					
Law Enforcement and Traffic Control	\$48.41	\$99.01	\$72.25	\$82.29	\$62.73
Fire and Rescue Services	\$34.16	\$105.32	\$21.59	\$29.97	\$24.36
Correction and Detention	\$93.85	\$67.65	\$121.55	\$95.30	\$91.26
Inspections	\$8.60	\$18.29	\$7.46	\$3.86	\$11.82
Other Protection	\$16.09	\$5.26	\$5.57	\$8.10	\$5.91
Sub-Total	\$201.11	\$295.52	\$228.41	\$219.52	\$196.08
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$6.04	--	--	--	--
Sanitation and Waste Removal	\$49.92	\$20.90	\$42.47	\$11.13	\$55.43
Maintenance of General Buildings and Grounds	\$29.61	\$37.09	\$31.94	\$20.61	\$22.34
Sub-Total	\$85.57	\$58.00	\$74.41	\$31.74	\$77.77
Health and Welfare					
Health	\$12.86	\$10.55	\$9.17	\$9.72	\$8.22
Mental Health and Mental Retardation	\$79.38	\$79.14	\$146.98	\$66.10	\$75.33
Welfare/Social Services	\$85.15	\$77.75	\$163.96	\$116.18	\$76.06
Sub-Total	\$177.39	\$167.43	\$320.11	\$192.00	\$159.61
Education					
Instruction	\$903.35	\$894.84	\$883.82	\$926.18	\$738.28
Administration, Attendance, and Health	\$52.01	\$79.99	\$87.49	\$55.58	\$61.67
Pupil Transportation Services	\$70.09	\$61.05	\$124.14	\$73.46	\$68.03
Operation and Maintenance Services	\$144.33	\$130.60	\$117.94	\$107.11	\$91.66
School Food Services and Other Non-Instructional Operations	\$74.61	\$36.95	\$67.40	\$39.64	\$46.67
Contributions to Community Colleges	\$0.22	--	\$0.60	\$0.24	\$0.41
Sub-Total	\$1,244.60	\$1,203.43	\$1,281.39	\$1,202.22	\$1,006.72
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$21.14	\$69.95	\$0.60	\$26.35	\$16.16
Cultural Enrichment	\$12.03	--	--	--	--
Public Libraries	\$22.85	\$76.60	\$24.84	\$28.76	\$32.66
Sub-Total	\$56.03	\$146.55	\$25.44	\$55.12	\$48.82
Community Development					
Planning and Community Development	\$104.67	\$127.34	\$19.68	\$15.42	\$23.99
Environmental Management	\$0.49	\$15.15	\$21.82	\$9.39	\$0.74
Cooperative Extension Program	\$1.90	\$2.12	\$5.32	\$3.07	\$2.50
Sub-Total	\$107.07	\$144.60	\$46.83	\$27.88	\$27.23
Nondepartmental/1					
Sub-Total	\$39.64	\$0.54	--	--	--
Grand Total	\$2,027.51	\$2,169.28	\$2,149.09	\$1,858.27	\$1,625.77

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2001*, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
General Government Administration					
Legislative	\$3.39	\$5.53	\$9.91	\$3.23	\$3.65
General and Financial Administration	\$54.86	\$24.44	\$88.23	\$61.89	\$58.10
Board of Elections	\$6.66	\$4.64	\$2.92	\$3.80	\$7.08
Sub-Total	\$64.92	\$34.61	\$101.06	\$68.93	\$68.83
Judicial Administration					
Courts	\$29.67	\$32.23	\$21.19	\$31.86	\$35.73
Commonwealth's Attorney	\$14.41	\$9.95	\$11.20	\$14.91	\$12.46
Sub-Total	\$44.08	\$42.17	\$32.39	\$46.78	\$48.19
Public Safety					
Law Enforcement and Traffic Control	\$76.14	\$56.25	\$105.94	\$80.46	\$59.29
Fire and Rescue Services	\$23.56	\$7.51	\$80.26	\$58.09	\$9.64
Correction and Detention	\$68.21	\$24.26	\$46.40	\$66.21	\$57.58
Inspections	\$3.45	\$3.26	\$28.26	\$10.03	\$2.52
Other Protection	\$3.62	\$3.28	\$8.69	\$11.15	\$2.41
Sub-Total	\$174.99	\$94.55	\$269.54	\$225.94	\$131.44
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$9.76	\$40.58	\$0.02	--
Sanitation and Waste Removal	\$41.94	\$44.35	\$11.00	\$39.10	\$29.92
Maintenance of General Buildings and Grounds	\$10.18	\$8.80	\$30.20	\$28.69	\$7.20
Sub-Total	\$52.11	\$62.92	\$81.78	\$67.80	\$37.12
Health and Welfare					
Health	\$16.01	\$9.89	\$13.83	\$20.59	\$13.66
Mental Health and Mental Retardation	\$74.86	\$58.37	\$69.74	\$51.54	\$116.13
Welfare/Social Services	\$140.58	\$172.52	\$129.14	\$91.60	\$87.86
Sub-Total	\$231.45	\$240.78	\$212.72	\$163.73	\$217.65
Education					
Instruction	\$692.75	\$921.54	\$1,218.20	\$883.74	\$740.85
Administration, Attendance, and Health	\$38.32	\$27.38	\$37.17	\$59.44	\$49.24
Pupil Transportation Services	\$69.66	\$91.17	\$114.18	\$95.33	\$79.08
Operation and Maintenance Services	\$87.57	\$123.39	\$137.27	\$55.44	\$93.44
School Food Services and Other Non-Instructional Operations	\$51.44	\$75.18	\$46.14	\$48.45	\$53.79
Contributions to Community Colleges	\$0.62	\$0.93	\$0.63	\$0.72	--
Sub-Total	\$940.35	\$1,239.58	\$1,553.60	\$1,143.12	\$1,016.40
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$10.26	\$65.77	\$83.07	\$29.66	--
Cultural Enrichment	\$0.60	\$0.13	\$7.81	--	--
Public Libraries	\$4.58	\$15.68	\$37.91	\$12.15	\$3.94
Sub-Total	\$15.44	\$81.57	\$128.79	\$41.81	\$3.94
Community Development					
Planning and Community Development	\$86.23	\$5.21	\$75.04	\$20.74	\$35.40
Environmental Management	\$0.99	\$0.17	\$6.61	\$2.45	\$0.02
Cooperative Extension Program	\$2.46	\$2.05	\$3.12	\$3.28	\$3.40
Sub-Total	\$89.68	\$7.44	\$84.77	\$26.47	\$38.82
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,613.03	\$1,803.63	\$2,464.65	\$1,784.57	\$1,562.39

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2001

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Expenditure Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
General Government Administration					
Legislative	\$11.14	\$10.82	\$9.11	\$5.06	\$2.28
General and Financial Administration	\$34.02	\$78.12	\$28.88	\$72.34	\$42.10
Board of Elections	\$6.03	\$6.72	\$4.24	\$6.16	\$2.53
Sub-Total	\$51.19	\$95.66	\$42.22	\$83.55	\$46.91
Judicial Administration					
Courts	\$42.72	\$46.25	\$46.51	\$36.43	\$10.85
Commonwealth's Attorney	\$15.21	\$22.51	\$11.98	\$7.41	\$5.65
Sub-Total	\$57.93	\$68.76	\$58.49	\$43.84	\$16.50
Public Safety					
Law Enforcement and Traffic Control	\$57.89	\$87.92	\$68.71	\$253.68	\$34.47
Fire and Rescue Services	\$36.44	\$19.47	\$14.21	\$22.27	\$5.72
Correction and Detention	\$84.41	\$89.46	\$48.07	\$113.70	\$15.48
Inspections	\$7.61	\$8.34	\$5.04	\$10.78	\$2.01
Other Protection	\$10.88	\$11.04	\$19.55	\$3.93	\$4.92
Sub-Total	\$197.24	\$216.23	\$155.60	\$404.36	\$62.60
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$1.29	--	\$0.03	--
Sanitation and Waste Removal	\$43.85	\$65.89	\$37.68	\$67.59	\$27.28
Maintenance of General Buildings and Grounds	\$20.28	\$20.68	\$10.41	\$28.09	\$10.49
Sub-Total	\$64.13	\$87.86	\$48.08	\$95.71	\$37.77
Health and Welfare					
Health	\$10.03	\$11.51	\$10.97	\$11.25	\$4.36
Mental Health and Mental Retardation	\$99.06	\$78.19	\$69.37	\$73.14	\$54.89
Welfare/Social Services	\$99.93	\$93.54	\$83.93	\$116.78	\$69.73
Sub-Total	\$209.02	\$183.24	\$164.27	\$201.17	\$128.97
Education					
Instruction	\$786.18	\$712.98	\$821.74	\$695.21	\$603.11
Administration, Attendance, and Health	\$44.56	\$52.99	\$28.94	\$49.16	\$29.97
Pupil Transportation Services	\$76.78	\$48.05	\$74.53	\$57.75	\$25.17
Operation and Maintenance Services	\$174.89	\$90.68	\$87.55	\$80.50	\$93.94
School Food Services and Other Non-Instructional Operations	\$34.00	\$50.51	\$54.04	\$39.69	\$33.81
Contributions to Community Colleges	\$1.03	\$0.49	\$0.24	\$0.43	\$0.29
Sub-Total	\$1,117.43	\$955.69	\$1,067.03	\$922.74	\$786.28
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$17.12	\$10.05	\$0.74	\$5.73	\$6.99
Cultural Enrichment	\$0.10	--	\$0.09	\$0.30	\$0.08
Public Libraries	\$4.79	\$14.50	\$11.86	\$7.37	\$23.09
Sub-Total	\$22.01	\$24.55	\$12.69	\$13.40	\$30.17
Community Development					
Planning and Community Development	\$26.74	\$24.01	\$27.22	\$13.84	\$27.77
Environmental Management	\$3.29	\$4.95	\$2.18	\$4.46	-\$0.11
Cooperative Extension Program	\$5.76	\$2.94	\$1.65	\$2.05	\$0.85
Sub-Total	\$35.79	\$31.90	\$31.05	\$20.35	\$28.50
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,754.74	\$1,663.89	\$1,579.44	\$1,785.11	\$1,137.71

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2001

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Expenditure Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
General Government Administration					
Legislative	\$4.19	\$10.50	\$3.27	\$17.30	\$9.76
General and Financial Administration	\$55.71	\$76.53	\$73.61	\$56.72	\$31.39
Board of Elections	\$9.19	\$6.81	\$7.00	\$6.88	\$5.41
Sub-Total	\$69.09	\$93.85	\$83.88	\$80.89	\$46.56
Judicial Administration					
Courts	\$27.03	\$47.73	\$24.42	\$52.86	\$12.10
Commonwealth's Attorney	\$13.29	\$13.55	\$15.19	\$12.50	\$9.12
Sub-Total	\$40.32	\$61.29	\$39.61	\$65.35	\$21.22
Public Safety					
Law Enforcement and Traffic Control	\$87.19	\$138.08	\$67.59	\$77.05	\$58.00
Fire and Rescue Services	\$44.49	\$33.95	\$27.45	\$24.14	\$16.50
Correction and Detention	\$5.11	\$30.42	\$92.04	\$132.76	\$51.69
Inspections	\$12.18	\$7.26	\$7.68	\$7.78	\$3.43
Other Protection	\$8.26	\$15.29	\$16.38	\$9.76	\$2.24
Sub-Total	\$157.24	\$225.00	\$211.15	\$251.49	\$131.87
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.41	--	--	\$1.42	--
Sanitation and Waste Removal	\$65.05	\$52.95	\$39.74	\$33.19	\$31.08
Maintenance of General Buildings and Grounds	\$21.67	\$29.67	\$18.20	\$30.61	\$8.51
Sub-Total	\$87.13	\$82.63	\$57.94	\$65.23	\$39.60
Health and Welfare					
Health	\$11.11	\$8.64	\$23.63	\$12.44	\$5.06
Mental Health and Mental Retardation	\$38.43	\$5.97	\$154.48	\$72.55	\$70.94
Welfare/Social Services	\$75.86	\$90.88	\$213.86	\$100.77	\$90.82
Sub-Total	\$125.40	\$105.50	\$391.96	\$185.76	\$166.81
Education					
Instruction	\$771.35	\$799.92	\$997.21	\$707.98	\$858.22
Administration, Attendance, and Health	\$69.48	\$71.97	\$55.17	\$19.87	\$69.72
Pupil Transportation Services	\$92.47	\$84.18	\$67.41	\$68.88	\$79.48
Operation and Maintenance Services	\$114.92	\$103.88	\$207.12	\$78.11	\$113.48
School Food Services and Other Non-Instructional Operations	\$47.85	\$28.69	\$41.09	\$53.29	\$55.50
Contributions to Community Colleges	\$0.26	\$0.24	\$1.75	\$0.47	\$0.22
Sub-Total	\$1,096.32	\$1,088.88	\$1,369.75	\$928.60	\$1,176.61
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$5.54	\$8.01	\$12.07	\$5.77	--
Cultural Enrichment	--	--	\$1.40	--	--
Public Libraries	\$15.23	\$5.59	\$7.92	\$6.04	\$12.76
Sub-Total	\$20.77	\$13.59	\$21.39	\$11.80	\$12.76
Community Development					
Planning and Community Development	\$62.78	\$23.45	\$101.27	\$15.69	\$41.97
Environmental Management	\$1.00	\$4.52	\$1.53	\$1.38	\$0.48
Cooperative Extension Program	\$3.55	\$5.14	\$15.10	\$4.02	\$3.65
Sub-Total	\$67.33	\$33.11	\$117.90	\$21.09	\$46.10
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,663.60	\$1,703.84	\$2,293.58	\$1,610.21	\$1,641.52

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
General Government Administration					
Legislative	\$4.46	\$3.55	\$3.02	\$2.34	\$2.82
General and Financial Administration	\$38.65	\$60.11	\$36.14	\$21.45	\$51.36
Board of Elections	\$3.11	\$3.36	\$4.53	\$2.13	\$3.81
Sub-Total	\$46.22	\$67.02	\$43.70	\$25.92	\$58.00
Judicial Administration					
Courts	\$27.12	\$7.47	\$14.75	\$28.65	\$30.58
Commonwealth's Attorney	\$8.39	\$10.43	\$11.62	\$6.72	\$11.81
Sub-Total	\$35.52	\$17.89	\$26.37	\$35.37	\$42.39
Public Safety					
Law Enforcement and Traffic Control	\$53.65	\$88.56	\$51.40	\$57.10	\$80.93
Fire and Rescue Services	\$32.52	\$9.28	\$35.51	\$24.96	\$18.00
Correction and Detention	\$68.29	\$24.74	\$35.04	\$31.90	\$16.04
Inspections	\$6.22	\$3.54	\$3.16	\$4.54	\$12.64
Other Protection	\$36.73	\$20.74	\$8.37	\$18.93	\$9.50
Sub-Total	\$197.41	\$146.86	\$133.48	\$137.43	\$137.11
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$4.80	--	--	--
Sanitation and Waste Removal	\$28.69	\$154.24	\$24.70	\$23.55	\$23.09
Maintenance of General Buildings and Grounds	\$12.01	\$9.18	\$16.32	\$11.21	\$13.66
Sub-Total	\$40.69	\$168.22	\$41.02	\$34.76	\$36.75
Health and Welfare					
Health	\$10.38	\$10.66	\$5.80	\$7.61	\$6.45
Mental Health and Mental Retardation	\$90.86	\$37.11	\$118.45	\$62.29	\$82.23
Welfare/Social Services	\$93.15	\$128.41	\$86.74	\$93.57	\$64.06
Sub-Total	\$194.38	\$176.18	\$210.99	\$163.46	\$152.73
Education					
Instruction	\$848.46	\$769.05	\$701.79	\$693.07	\$847.86
Administration, Attendance, and Health	\$38.45	\$34.39	\$28.12	\$35.50	\$52.42
Pupil Transportation Services	\$65.74	\$51.11	\$79.07	\$59.81	\$101.88
Operation and Maintenance Services	\$100.68	\$87.27	\$67.54	\$73.44	\$98.11
School Food Services and Other Non-Instructional Operations	\$38.87	\$46.56	\$48.41	\$48.59	\$34.60
Contributions to Community Colleges	\$0.67	\$0.70	\$0.93	\$0.20	\$0.60
Sub-Total	\$1,092.87	\$989.08	\$925.87	\$910.61	\$1,135.48
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$20.83	\$2.93	\$10.67	\$1.14	\$26.55
Cultural Enrichment	\$1.65	--	\$0.09	--	--
Public Libraries	\$21.39	\$9.01	\$13.07	\$11.94	\$4.41
Sub-Total	\$43.87	\$11.95	\$23.83	\$13.08	\$30.96
Community Development					
Planning and Community Development	\$28.52	\$38.27	\$37.79	\$20.01	\$21.23
Environmental Management	\$1.08	\$0.64	\$4.02	\$0.40	\$3.19
Cooperative Extension Program	\$2.65	\$4.08	\$0.67	\$1.47	\$1.91
Sub-Total	\$32.26	\$42.98	\$42.49	\$21.88	\$26.33
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,683.22	\$1,620.18	\$1,447.75	\$1,342.51	\$1,619.75

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2001*, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
General Government Administration					
Legislative	\$3.52	\$9.44	\$4.28	\$4.36	\$5.44
General and Financial Administration	\$43.92	\$29.60	\$69.59	\$32.42	\$68.70
Board of Elections	\$4.13	\$4.00	\$2.87	\$3.19	\$10.54
Sub-Total	\$51.57	\$43.04	\$76.74	\$39.97	\$84.67
Judicial Administration					
Courts	\$53.42	\$24.99	\$30.02	\$23.58	\$27.17
Commonwealth's Attorney	\$13.85	\$9.66	\$7.46	\$12.05	\$27.07
Sub-Total	\$67.27	\$34.65	\$37.48	\$35.63	\$54.23
Public Safety					
Law Enforcement and Traffic Control	\$52.57	\$89.68	\$136.43	\$59.98	\$87.50
Fire and Rescue Services	\$22.52	\$22.93	\$115.32	\$6.34	\$53.51
Correction and Detention	\$42.19	\$73.68	\$75.04	\$91.63	\$45.97
Inspections	\$1.82	\$12.17	\$22.18	\$3.35	\$15.67
Other Protection	\$2.31	\$7.98	\$23.40	\$7.61	\$14.35
Sub-Total	\$121.43	\$206.44	\$372.37	\$168.91	\$217.00
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$0.04	\$23.73	--	\$1.50
Sanitation and Waste Removal	\$34.11	\$11.92	\$30.22	\$92.92	\$60.06
Maintenance of General Buildings and Grounds	\$28.56	\$24.46	\$41.59	\$16.61	\$17.43
Sub-Total	\$62.67	\$36.43	\$95.54	\$109.53	\$78.99
Health and Welfare					
Health	\$7.16	\$4.70	\$13.01	\$6.71	\$12.41
Mental Health and Mental Retardation	\$86.50	\$32.84	\$50.98	\$77.27	\$100.36
Welfare/Social Services	\$110.29	\$72.59	\$104.47	\$127.78	\$121.31
Sub-Total	\$203.95	\$110.13	\$168.46	\$211.76	\$234.09
Education					
Instruction	\$669.64	\$851.62	\$1,071.99	\$729.66	\$810.00
Administration, Attendance, and Health	\$44.35	\$59.36	\$70.55	\$42.96	\$101.83
Pupil Transportation Services	\$67.14	\$83.32	\$76.86	\$39.16	\$82.83
Operation and Maintenance Services	\$105.19	\$106.66	\$152.33	\$99.82	\$103.22
School Food Services and Other Non-Instructional Operations	\$52.21	\$48.32	\$52.22	\$48.50	\$50.17
Contributions to Community Colleges	\$0.25	\$0.57	--	\$0.41	\$0.36
Sub-Total	\$938.78	\$1,149.85	\$1,423.95	\$960.51	\$1,148.41
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2.95	\$12.79	\$69.94	\$7.14	\$0.93
Cultural Enrichment	\$0.06	--	--	\$1.26	--
Public Libraries	\$3.18	\$6.15	\$32.88	\$15.49	\$16.45
Sub-Total	\$6.19	\$18.94	\$102.83	\$23.89	\$17.38
Community Development					
Planning and Community Development	\$11.90	\$15.37	\$29.77	\$8.58	\$7.37
Environmental Management	\$0.54	\$0.18	\$7.55	\$0.13	\$2.88
Cooperative Extension Program	\$5.63	\$1.53	\$2.54	\$2.25	\$8.05
Sub-Total	\$18.07	\$17.07	\$39.86	\$10.96	\$18.31
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,469.92	\$1,616.54	\$2,317.23	\$1,561.14	\$1,853.09

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
General Government Administration					
Legislative	\$11.76	\$3.05	\$2.84	\$1.65	\$6.58
General and Financial Administration	\$44.66	\$59.67	\$55.83	\$38.47	\$35.68
Board of Elections	\$6.44	\$2.86	\$5.93	\$2.40	\$4.05
Sub-Total	\$62.87	\$65.59	\$64.60	\$42.52	\$46.31
Judicial Administration					
Courts	\$45.69	\$25.96	\$14.03	\$21.21	\$16.18
Commonwealth's Attorney	\$27.30	\$7.33	\$13.31	\$9.68	\$8.59
Sub-Total	\$72.99	\$33.29	\$27.34	\$30.89	\$24.78
Public Safety					
Law Enforcement and Traffic Control	\$87.83	\$101.83	\$63.00	\$50.16	\$45.64
Fire and Rescue Services	\$42.84	\$84.82	\$50.85	\$36.39	\$16.72
Correction and Detention	\$178.08	\$66.39	\$88.82	\$40.35	\$55.09
Inspections	\$9.44	\$7.75	\$9.40	\$7.06	\$2.80
Other Protection	\$3.96	\$2.94	\$22.67	\$6.63	\$4.22
Sub-Total	\$322.14	\$263.74	\$234.74	\$140.58	\$124.48
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$3.68	--	\$8.08
Sanitation and Waste Removal	\$45.39	\$70.06	\$75.48	\$22.37	\$65.63
Maintenance of General Buildings and Grounds	\$12.22	\$63.58	\$7.53	\$16.19	\$13.62
Sub-Total	\$57.61	\$133.65	\$86.69	\$38.55	\$87.32
Health and Welfare					
Health	\$14.40	\$5.25	\$11.90	\$7.20	\$11.10
Mental Health and Mental Retardation	\$63.97	\$26.41	\$133.91	\$56.00	\$153.23
Welfare/Social Services	\$117.11	\$85.92	\$54.07	\$76.71	\$146.37
Sub-Total	\$195.49	\$117.58	\$199.88	\$139.91	\$310.70
Education					
Instruction	\$740.47	\$896.02	\$761.72	\$872.95	\$690.79
Administration, Attendance, and Health	\$39.56	\$61.65	\$71.05	\$34.13	\$24.33
Pupil Transportation Services	\$60.91	\$46.30	\$75.61	\$67.70	\$67.74
Operation and Maintenance Services	\$95.77	\$106.22	\$105.26	\$111.73	\$122.09
School Food Services and Other Non-Instructional Operations	\$44.53	\$40.35	\$40.84	\$63.19	\$44.30
Contributions to Community Colleges	\$0.94	--	\$0.71	--	\$3.10
Sub-Total	\$982.17	\$1,150.54	\$1,055.19	\$1,149.69	\$952.36
Parks, Recreation, and Cultural Services					
Parks and Recreation	--	\$32.51	\$26.50	\$10.77	\$5.67
Cultural Enrichment	--	\$1.99	--	--	\$0.68
Public Libraries	\$18.23	\$26.07	\$30.08	\$13.36	\$9.96
Sub-Total	\$18.23	\$60.57	\$56.58	\$24.14	\$16.31
Community Development					
Planning and Community Development	\$32.21	\$18.62	\$56.99	\$16.87	\$100.24
Environmental Management	\$1.46	--	\$3.98	\$1.35	\$0.96
Cooperative Extension Program	\$3.67	\$1.22	\$3.14	\$2.48	\$5.03
Sub-Total	\$37.34	\$19.84	\$64.11	\$20.69	\$106.24
Nondepartmental/1					
Sub-Total	--	--	\$38.78	--	--
Grand Total	\$1,748.83	\$1,844.80	\$1,827.91	\$1,586.98	\$1,668.50

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
General Government Administration					
Legislative	\$6.31	\$3.98	\$10.84	\$10.32	\$3.31
General and Financial Administration	\$45.60	\$45.46	\$17.30	\$32.39	\$49.66
Board of Elections	\$1.55	\$2.63	\$2.72	\$6.50	\$3.35
Sub-Total	\$53.46	\$52.07	\$30.86	\$49.20	\$56.32
Judicial Administration					
Courts	\$24.99	\$11.51	\$17.66	\$28.10	\$26.10
Commonwealth's Attorney	\$8.13	\$8.90	\$8.36	\$17.95	\$8.56
Sub-Total	\$33.11	\$20.41	\$26.02	\$46.06	\$34.66
Public Safety					
Law Enforcement and Traffic Control	\$68.50	\$46.09	\$58.91	\$73.41	\$59.75
Fire and Rescue Services	\$17.04	\$25.26	\$8.72	\$30.45	\$44.40
Correction and Detention	\$19.54	\$44.17	\$12.24	\$96.57	\$50.32
Inspections	\$3.04	\$7.90	\$4.29	\$3.56	\$19.00
Other Protection	\$10.21	\$29.27	\$13.70	\$9.05	\$22.35
Sub-Total	\$118.32	\$152.69	\$97.85	\$213.04	\$195.82
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.14	--	--	\$1.96	\$6.68
Sanitation and Waste Removal	\$31.55	\$51.09	\$43.60	\$64.62	\$28.75
Maintenance of General Buildings and Grounds	\$13.07	\$11.43	\$9.65	\$16.66	\$16.61
Sub-Total	\$44.76	\$62.52	\$53.25	\$83.24	\$52.04
Health and Welfare					
Health	\$8.73	\$6.71	\$12.99	\$15.34	\$5.93
Mental Health and Mental Retardation	\$48.39	\$70.56	\$149.11	\$65.55	\$42.94
Welfare/Social Services	\$130.19	\$112.88	\$124.20	\$101.81	\$86.77
Sub-Total	\$187.31	\$190.15	\$286.29	\$182.70	\$135.65
Education					
Instruction	\$826.51	\$821.57	\$827.17	\$834.28	\$1,093.80
Administration, Attendance, and Health	\$31.72	\$40.70	\$30.72	\$55.66	\$53.99
Pupil Transportation Services	\$54.15	\$64.10	\$41.35	\$92.19	\$90.81
Operation and Maintenance Services	\$116.94	\$136.48	\$86.24	\$106.45	\$127.97
School Food Services and Other Non-Instructional Operations	\$69.71	\$37.60	\$47.26	\$59.35	\$53.34
Contributions to Community Colleges	\$1.38	\$0.50	\$0.38	--	\$0.21
Sub-Total	\$1,100.42	\$1,100.95	\$1,033.11	\$1,147.92	\$1,420.12
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$15.23	\$10.03	\$0.79	--	\$19.35
Cultural Enrichment	--	\$0.55	--	--	\$0.14
Public Libraries	\$14.31	\$14.25	\$25.04	\$17.73	\$30.92
Sub-Total	\$29.54	\$24.83	\$25.82	\$17.73	\$50.41
Community Development					
Planning and Community Development	\$32.59	\$13.71	\$21.20	\$15.24	\$22.05
Environmental Management	\$1.21	\$2.45	\$0.44	\$0.35	\$0.14
Cooperative Extension Program	\$2.52	\$2.58	\$1.74	\$2.46	\$1.18
Sub-Total	\$36.32	\$18.73	\$23.39	\$18.06	\$23.37
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,603.23	\$1,622.36	\$1,576.59	\$1,757.94	\$1,968.38

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
General Government Administration					
Legislative	\$6.71	\$53.42	\$6.68	\$1.54	\$3.60
General and Financial Administration	\$55.25	\$101.03	\$54.98	\$27.05	\$41.94
Board of Elections	\$2.66	\$8.62	\$8.07	\$2.95	\$3.23
Sub-Total	\$64.62	\$163.07	\$69.73	\$31.54	\$48.77
Judicial Administration					
Courts	\$30.37	\$49.05	\$38.42	\$17.85	\$14.96
Commonwealth's Attorney	\$10.15	\$13.91	\$23.49	\$11.13	\$11.86
Sub-Total	\$40.53	\$62.96	\$61.92	\$28.99	\$26.82
Public Safety					
Law Enforcement and Traffic Control	\$91.12	\$99.67	\$127.00	\$28.83	\$31.07
Fire and Rescue Services	\$53.80	\$33.49	\$35.61	\$8.99	\$18.14
Correction and Detention	\$77.22	\$65.79	\$23.77	\$59.46	\$71.18
Inspections	\$20.93	\$11.90	\$7.09	\$3.89	\$7.03
Other Protection	\$4.69	\$8.86	\$4.20	\$10.62	\$19.95
Sub-Total	\$247.77	\$219.72	\$197.66	\$111.79	\$147.37
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.11	--	\$3.21	\$9.24	\$12.27
Sanitation and Waste Removal	\$23.61	\$63.44	\$14.61	\$29.94	\$59.36
Maintenance of General Buildings and Grounds	\$17.80	\$51.32	\$23.43	\$10.21	\$7.80
Sub-Total	\$41.52	\$114.76	\$41.25	\$49.38	\$79.42
Health and Welfare					
Health	\$5.27	\$24.84	\$10.80	\$5.63	\$6.25
Mental Health and Mental Retardation	\$46.47	\$184.37	\$94.44	\$106.93	\$47.09
Welfare/Social Services	\$68.45	\$261.09	\$142.41	\$131.98	\$150.19
Sub-Total	\$120.19	\$470.30	\$247.65	\$244.54	\$203.52
Education					
Instruction	\$1,189.78	\$1,268.02	\$676.55	\$810.08	\$794.70
Administration, Attendance, and Health	\$70.34	\$138.46	\$146.54	\$28.85	\$27.87
Pupil Transportation Services	\$78.59	\$113.55	\$95.93	\$71.07	\$49.56
Operation and Maintenance Services	\$140.28	\$241.54	\$87.50	\$87.40	\$108.89
School Food Services and Other Non-Instructional Operations	\$63.44	\$107.63	\$53.35	\$54.47	\$41.46
Contributions to Community Colleges	\$0.11	\$0.10	\$0.14	\$1.73	\$0.55
Sub-Total	\$1,542.54	\$1,869.31	\$1,060.01	\$1,053.60	\$1,023.03
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$34.03	\$46.69	--	\$3.83	\$14.85
Cultural Enrichment	\$3.32	\$0.94	\$1.11	\$1.81	\$0.51
Public Libraries	\$37.66	\$30.02	\$7.86	\$15.42	\$8.46
Sub-Total	\$75.01	\$77.65	\$8.97	\$21.06	\$23.82
Community Development					
Planning and Community Development	\$23.54	\$23.50	\$8.35	\$16.66	\$38.05
Environmental Management	\$0.01	\$1.12	\$9.02	\$1.58	\$1.95
Cooperative Extension Program	\$1.32	\$8.14	\$2.31	\$1.59	\$1.81
Sub-Total	\$24.87	\$32.75	\$19.68	\$19.84	\$41.81
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,157.04	\$3,010.52	\$1,706.88	\$1,560.72	\$1,594.57

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
General Government Administration					
Legislative	\$2.23	\$2.65	\$8.01	\$7.51	\$3.93
General and Financial Administration	\$34.08	\$83.60	\$31.28	\$22.00	\$91.90
Board of Elections	\$3.14	\$4.70	\$2.93	\$3.53	\$3.29
Sub-Total	\$39.45	\$90.95	\$42.23	\$33.04	\$99.12
Judicial Administration					
Courts	\$23.37	\$44.76	\$30.10	\$14.47	\$25.70
Commonwealth's Attorney	\$7.67	\$14.48	\$10.82	\$9.11	\$13.07
Sub-Total	\$31.04	\$59.23	\$40.93	\$23.58	\$38.77
Public Safety					
Law Enforcement and Traffic Control	\$43.46	\$187.79	\$63.99	\$54.66	\$71.70
Fire and Rescue Services	\$21.56	\$15.16	\$6.23	\$15.03	\$110.63
Correction and Detention	\$26.57	\$216.03	\$41.84	\$83.02	\$99.00
Inspections	\$2.59	\$4.40	\$4.18	\$4.83	\$11.43
Other Protection	\$9.23	\$4.90	\$2.78	\$10.85	\$22.11
Sub-Total	\$103.42	\$428.28	\$119.03	\$168.40	\$314.87
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5.08	\$4.65	\$25.41	--	\$0.20
Sanitation and Waste Removal	\$33.24	\$52.93	\$63.08	\$84.46	\$66.14
Maintenance of General Buildings and Grounds	\$13.63	\$25.57	\$10.67	\$9.95	\$69.45
Sub-Total	\$51.96	\$83.14	\$99.16	\$94.41	\$135.79
Health and Welfare					
Health	\$7.21	\$10.92	\$9.07	\$9.36	\$32.64
Mental Health and Mental Retardation	\$93.76	\$73.99	\$66.00	\$159.48	\$60.50
Welfare/Social Services	\$95.09	\$126.91	\$153.80	\$142.38	\$70.14
Sub-Total	\$196.06	\$211.82	\$228.87	\$311.23	\$163.27
Education					
Instruction	\$750.81	\$558.68	\$929.60	\$758.94	\$993.09
Administration, Attendance, and Health	\$38.62	\$30.13	\$31.18	\$21.42	\$79.48
Pupil Transportation Services	\$56.62	\$78.86	\$49.44	\$72.00	\$83.00
Operation and Maintenance Services	\$97.73	\$98.42	\$103.05	\$97.29	\$138.38
School Food Services and Other Non-Instructional Operations	\$48.95	\$45.14	\$54.48	\$41.61	\$46.11
Contributions to Community Colleges	\$1.40	\$0.41	\$2.62	\$1.12	--
Sub-Total	\$994.14	\$811.64	\$1,170.38	\$992.39	\$1,340.07
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$11.52	\$15.52	\$0.80	\$13.15	\$23.15
Cultural Enrichment	\$6.70	\$1.88	\$0.12	\$0.54	\$11.97
Public Libraries	\$23.22	\$16.93	\$28.30	\$14.57	\$31.00
Sub-Total	\$41.45	\$34.34	\$29.22	\$28.26	\$66.12
Community Development					
Planning and Community Development	\$22.77	\$18.33	\$63.01	\$22.47	\$29.97
Environmental Management	\$0.50	\$0.72	--	\$0.39	\$13.65
Cooperative Extension Program	\$1.78	\$2.66	\$1.29	\$2.39	\$1.42
Sub-Total	\$25.06	\$21.71	\$64.30	\$25.25	\$45.03
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,482.57	\$1,741.12	\$1,794.12	\$1,676.56	\$2,203.05

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
General Government Administration					
Legislative	\$8.36	\$6.67	\$2.44	\$2.51	\$3.76
General and Financial Administration	\$163.57	\$129.14	\$79.18	\$114.93	\$181.16
Board of Elections	\$6.67	\$7.37	\$7.67	\$7.34	\$5.62
Sub-Total	\$178.60	\$143.18	\$89.29	\$124.78	\$190.55
Judicial Administration					
Courts	\$70.90	\$28.45	\$50.81	\$54.57	\$47.01
Commonwealth's Attorney	\$16.25	\$2.24	\$19.90	\$25.04	\$18.09
Sub-Total	\$87.15	\$30.69	\$70.71	\$79.61	\$65.10
Public Safety					
Law Enforcement and Traffic Control	\$274.12	\$209.89	\$235.11	\$152.19	\$204.72
Fire and Rescue Services	\$170.39	\$65.63	\$151.81	\$16.17	\$155.06
Correction and Detention	\$72.15	\$11.54	\$107.76	\$94.40	\$123.69
Inspections	\$27.35	\$29.95	\$7.61	\$5.76	\$12.05
Other Protection	\$3.63	\$15.71	\$4.55	\$27.44	\$32.41
Sub-Total	\$547.63	\$332.71	\$506.85	\$295.97	\$527.93
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$140.35	\$229.38	\$113.38	\$126.66	\$147.15
Sanitation and Waste Removal	\$43.37	\$128.72	\$331.03	\$75.39	\$69.44
Maintenance of General Buildings and Grounds	\$54.87	\$143.67	\$11.63	\$38.32	\$15.47
Sub-Total	\$238.59	\$501.78	\$456.04	\$240.37	\$232.06
Health and Welfare					
Health	\$47.29	\$14.97	\$20.70	\$7.54	\$16.25
Mental Health and Mental Retardation	\$150.03	\$70.26	\$158.40	\$135.81	\$218.46
Welfare/Social Services	\$284.18	\$49.79	\$197.46	\$129.61	\$453.98
Sub-Total	\$481.50	\$135.02	\$376.56	\$272.96	\$688.70
Education					
Instruction	\$798.46	\$624.45	\$815.77	\$959.94	\$840.35
Administration, Attendance, and Health	\$62.70	\$85.94	\$47.06	\$43.37	\$77.03
Pupil Transportation Services	\$32.08	\$54.48	\$34.32	\$28.88	\$23.26
Operation and Maintenance Services	\$92.57	--	\$103.62	\$136.84	\$185.57
School Food Services and Other Non-Instructional Operations	\$33.20	--	\$42.05	\$52.11	\$60.87
Contributions to Community Colleges	\$0.10	\$1.62	\$1.67	\$0.90	\$0.47
Sub-Total	\$1,019.11	\$766.50	\$1,044.49	\$1,222.04	\$1,187.55
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$86.53	\$115.53	\$94.14	\$44.49	\$163.59
Cultural Enrichment	\$18.53	\$8.83	\$69.99	--	\$9.70
Public Libraries	\$37.12	\$39.36	\$22.69	\$18.12	\$30.38
Sub-Total	\$142.18	\$163.72	\$186.82	\$62.61	\$203.67
Community Development					
Planning and Community Development	\$61.86	\$35.76	\$59.04	\$30.68	\$114.84
Environmental Management	\$3.02	\$0.27	\$2.39	\$0.09	--
Cooperative Extension Program	--	\$0.81	--	--	\$0.94
Sub-Total	\$64.89	\$36.84	\$61.43	\$30.77	\$115.78
Nondepartmental¹					
Sub-Total	--	\$35.66	--	--	--
Grand Total	\$2,759.66	\$2,146.10	\$2,792.19	\$2,329.10	\$3,211.34

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2001*, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Chesapeake City	Clifton Forge City	Colonial Heights City	Covington City	Danville City
General Government Administration					
Legislative	\$3.53	\$1.44	\$9.07	\$8.90	\$3.02
General and Financial Administration	\$82.35	\$72.82	\$107.46	\$126.69	\$57.29
Board of Elections	\$2.67	\$11.32	\$7.16	\$10.43	\$2.77
Sub-Total	\$88.54	\$85.58	\$123.69	\$146.02	\$63.07
Judicial Administration					
Courts	\$44.95	\$47.55	\$52.12	\$42.94	\$26.36
Commonwealth's Attorney	\$9.55	\$15.32	\$23.04	\$0.96	\$13.40
Sub-Total	\$54.50	\$62.87	\$75.16	\$43.90	\$39.76
Public Safety					
Law Enforcement and Traffic Control	\$129.05	\$124.30	\$210.59	\$164.74	\$157.10
Fire and Rescue Services	\$117.42	\$63.31	\$111.56	\$55.02	\$129.47
Correction and Detention	\$76.11	\$40.02	\$224.02	\$17.13	\$69.96
Inspections	\$12.33	\$1.04	\$10.98	\$17.79	\$9.56
Other Protection	\$4.15	\$8.82	\$6.02	\$19.70	\$26.48
Sub-Total	\$339.07	\$237.48	\$563.17	\$274.38	\$392.57
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$102.24	\$66.64	\$104.01	\$220.41	\$122.12
Sanitation and Waste Removal	\$68.85	\$143.45	\$70.96	\$225.34	\$70.98
Maintenance of General Buildings and Grounds	\$36.55	\$24.21	\$23.87	\$74.07	\$49.72
Sub-Total	\$207.64	\$234.29	\$198.84	\$519.82	\$242.82
Health and Welfare					
Health	\$25.39	\$6.93	\$8.29	\$11.32	\$10.79
Mental Health and Mental Retardation	\$50.39	--	\$89.85	\$160.72	\$98.64
Welfare/Social Services	\$100.62	\$188.53	\$95.21	\$183.60	\$143.87
Sub-Total	\$176.40	\$195.47	\$193.35	\$355.64	\$253.30
Education					
Instruction	\$1,022.67	\$1,178.55	\$1,069.19	\$999.81	\$892.72
Administration, Attendance, and Health	\$44.95	\$81.23	\$57.62	\$67.01	\$71.08
Pupil Transportation Services	\$62.12	\$70.91	\$22.32	\$32.10	\$36.82
Operation and Maintenance Services	\$138.28	\$131.59	\$132.44	\$120.98	\$143.76
School Food Services and Other Non-Instructional Operations	\$44.66	\$54.41	\$44.05	\$48.50	\$55.54
Contributions to Community Colleges	\$0.40	\$0.37	\$0.49	\$0.35	\$0.20
Sub-Total	\$1,313.09	\$1,517.07	\$1,326.11	\$1,268.76	\$1,200.12
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$19.09	\$40.47	\$69.95	\$105.16	\$81.10
Cultural Enrichment	\$1.02	\$1.55	\$3.90	\$21.74	\$2.13
Public Libraries	\$29.76	\$25.22	\$30.45	\$27.41	\$19.83
Sub-Total	\$49.87	\$67.25	\$104.30	\$154.31	\$103.06
Community Development					
Planning and Community Development	\$56.35	\$6.57	\$8.92	\$64.75	\$16.61
Environmental Management	\$0.15	--	\$0.31	\$0.28	--
Cooperative Extension Program	\$1.63	--	--	\$2.20	\$0.31
Sub-Total	\$58.12	\$6.57	\$9.23	\$67.23	\$16.92
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,287.24	\$2,406.58	\$2,593.84	\$2,830.05	\$2,311.63

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Emporia City	Fairfax City	Falls Church City	Franklin City	Fredericksburg City
General Government Administration					
Legislative	\$21.71	\$11.58	\$10.10	\$36.78	\$11.21
General and Financial Administration	\$134.02	\$205.31	\$235.88	\$178.64	\$133.18
Board of Elections	\$15.27	\$7.77	\$9.92	\$12.06	\$0.95
Sub-Total	\$170.99	\$224.65	\$255.91	\$227.49	\$145.34
Judicial Administration					
Courts	\$181.45	\$19.82	\$32.68	\$10.27	\$68.20
Commonwealth's Attorney	--	\$0.68	\$2.84	--	\$27.49
Sub-Total	\$181.45	\$20.50	\$35.53	\$10.27	\$95.68
Public Safety					
Law Enforcement and Traffic Control	\$390.78	\$340.20	\$305.86	\$269.82	\$218.86
Fire and Rescue Services	\$41.27	\$245.56	\$115.11	\$85.05	\$176.49
Correction and Detention	\$300.51	\$33.93	\$110.82	\$67.79	\$234.94
Inspections	\$23.96	\$39.07	\$10.39	\$33.76	\$22.08
Other Protection	\$28.81	--	\$5.61	\$14.09	\$6.22
Sub-Total	\$785.34	\$658.76	\$547.79	\$470.51	\$658.60
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$148.87	\$227.84	\$170.62	\$265.00	\$138.85
Sanitation and Waste Removal	\$159.84	\$75.16	\$67.48	\$84.34	\$80.70
Maintenance of General Buildings and Grounds	\$20.54	\$36.30	\$94.57	\$68.95	\$55.54
Sub-Total	\$329.25	\$339.30	\$332.67	\$418.28	\$275.09
Health and Welfare					
Health	\$10.35	\$25.53	\$14.63	\$19.29	\$7.35
Mental Health and Mental Retardation	\$199.17	\$75.81	\$71.05	\$102.78	\$186.43
Welfare/Social Services	\$209.21	\$60.44	\$199.77	\$154.14	\$183.21
Sub-Total	\$418.73	\$161.78	\$285.44	\$276.21	\$376.99
Education					
Instruction	\$1,223.94	\$872.85	\$1,441.55	\$1,130.15	\$846.05
Administration, Attendance, and Health	\$53.45	\$80.60	\$169.22	\$97.43	\$63.69
Pupil Transportation Services	\$90.75	\$50.94	\$44.14	\$47.63	\$29.92
Operation and Maintenance Services	\$139.67	\$103.28	\$205.03	\$141.09	\$97.03
School Food Services and Other Non-Instructional Operations	\$63.88	\$39.46	\$133.48	\$67.27	\$25.67
Contributions to Community Colleges	\$0.20	\$0.11	\$0.72	--	\$0.24
Sub-Total	\$1,571.89	\$1,147.24	\$1,994.16	\$1,483.56	\$1,062.61
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$34.30	\$103.77	\$114.53	\$68.40	\$93.12
Cultural Enrichment	--	\$3.00	--	--	\$7.22
Public Libraries	\$26.72	\$33.00	\$135.70	\$43.33	\$44.74
Sub-Total	\$61.02	\$139.77	\$250.23	\$111.73	\$145.08
Community Development					
Planning and Community Development	\$89.07	\$89.15	\$145.20	\$336.49	\$93.60
Environmental Management	--	--	--	--	\$0.52
Cooperative Extension Program	\$4.39	\$0.07	--	--	--
Sub-Total	\$93.46	\$89.22	\$145.20	\$336.49	\$94.12
Nondepartmental¹					
Sub-Total	--	--	--	\$63.68	--
Grand Total	\$3,612.14	\$2,781.23	\$3,846.94	\$3,398.21	\$2,853.51

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Galax City	Hampton City	Harrisonburg City	Hopewell City	Lexington City
General Government Administration					
Legislative	\$1.11	\$3.95	\$2.65	\$21.73	\$3.78
General and Financial Administration	\$155.56	\$72.92	\$43.57	\$89.54	\$100.61
Board of Elections	\$7.79	\$2.42	\$2.77	\$9.71	\$7.70
Sub-Total	\$164.46	\$79.29	\$48.99	\$120.98	\$112.08
Judicial Administration					
Courts	\$33.16	\$15.11	\$7.93	\$33.01	\$10.21
Commonwealth's Attorney	--	\$13.66	\$1.69	\$17.67	--
Sub-Total	\$33.16	\$28.77	\$9.62	\$50.68	\$10.21
Public Safety					
Law Enforcement and Traffic Control	\$184.84	\$130.14	\$110.57	\$180.50	\$169.55
Fire and Rescue Services	\$35.95	\$82.06	\$94.66	\$119.00	\$133.33
Correction and Detention	\$8.23	\$89.89	\$22.66	\$220.63	\$20.63
Inspections	\$7.22	\$13.17	\$11.54	\$9.69	\$1.86
Other Protection	\$24.53	\$14.87	\$1.87	\$29.95	\$8.17
Sub-Total	\$260.77	\$330.13	\$241.29	\$559.76	\$333.54
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$207.13	\$73.95	\$133.79	\$111.27	\$134.58
Sanitation and Waste Removal	\$155.37	\$70.59	\$74.67	\$51.38	\$98.56
Maintenance of General Buildings and Grounds	\$13.76	\$33.12	\$5.93	\$31.99	\$46.70
Sub-Total	\$376.26	\$177.66	\$214.38	\$194.63	\$279.83
Health and Welfare					
Health	\$12.38	\$23.25	\$7.15	\$6.73	\$26.68
Mental Health and Mental Retardation	\$170.28	\$105.73	\$57.60	\$70.00	\$138.70
Welfare/Social Services	\$180.56	\$148.61	\$88.04	\$216.20	\$78.87
Sub-Total	\$363.21	\$277.59	\$152.79	\$292.93	\$244.25
Education					
Instruction	\$946.92	\$841.75	\$596.49	\$1,041.30	\$432.93
Administration, Attendance, and Health	\$58.62	\$51.45	\$41.93	\$60.85	\$42.65
Pupil Transportation Services	\$45.92	\$54.00	\$19.52	\$19.77	\$50.55
Operation and Maintenance Services	\$99.62	\$110.81	\$75.02	\$149.33	\$45.39
School Food Services and Other Non-Instructional Operations	\$65.84	\$55.28	\$33.90	\$62.06	\$69.09
Contributions to Community Colleges	\$1.01	--	\$0.89	\$7.53	--
Sub-Total	\$1,217.93	\$1,113.29	\$767.76	\$1,340.83	\$640.61
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$89.98	\$70.44	\$58.64	\$54.03	\$93.73
Cultural Enrichment	\$8.54	\$36.23	\$1.24	\$15.01	--
Public Libraries	\$28.83	\$19.89	\$11.92	\$24.44	\$11.24
Sub-Total	\$127.34	\$126.56	\$71.79	\$93.49	\$104.96
Community Development					
Planning and Community Development	\$2.93	\$89.37	\$12.62	\$19.97	\$127.55
Environmental Management	\$0.80	\$0.43	--	--	--
Cooperative Extension Program	--	\$1.20	--	--	--
Sub-Total	\$3.73	\$91.00	\$12.62	\$19.97	\$127.55
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,546.86	\$2,224.28	\$1,519.25	\$2,673.26	\$1,853.03

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Lynchburg City	Manassas City	Manassas Park City	Martinsville City	Newport News City
General Government Administration					
Legislative	\$5.02	\$8.58	\$16.94	\$2.87	\$3.43
General and Financial Administration	\$140.82	\$78.89	\$114.15	\$115.98	\$89.11
Board of Elections	\$1.22	\$4.47	\$6.78	\$5.69	\$1.93
Sub-Total	\$147.06	\$91.94	\$137.87	\$124.54	\$94.47
Judicial Administration					
Courts	\$39.92	\$16.56	\$15.14	\$89.63	\$19.41
Commonwealth's Attorney	\$14.23	\$3.94	\$3.38	\$27.09	\$12.61
Sub-Total	\$54.15	\$20.51	\$18.52	\$116.72	\$32.02
Public Safety					
Law Enforcement and Traffic Control	\$206.95	\$198.44	\$129.31	\$252.20	\$176.54
Fire and Rescue Services	\$169.07	\$49.46	\$96.31	\$89.81	\$115.05
Correction and Detention	\$146.92	\$42.78	\$35.39	\$158.81	\$81.75
Inspections	\$0.07	\$17.41	\$13.42	\$13.32	\$10.35
Other Protection	\$13.01	\$25.14	\$18.88	\$4.16	\$5.69
Sub-Total	\$536.02	\$333.23	\$293.30	\$518.31	\$389.38
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$153.12	\$117.75	\$39.05	\$182.00	\$79.33
Sanitation and Waste Removal	\$70.98	\$41.57	\$49.91	\$269.61	\$42.27
Maintenance of General Buildings and Grounds	\$78.94	\$10.81	\$61.34	\$30.99	\$30.01
Sub-Total	\$303.04	\$170.13	\$150.29	\$482.59	\$151.61
Health and Welfare					
Health	\$11.63	\$13.14	\$5.43	\$9.89	\$11.49
Mental Health and Mental Retardation	\$141.32	\$58.35	\$49.08	\$109.88	\$75.96
Welfare/Social Services	\$260.01	\$110.91	\$162.35	\$147.98	\$213.21
Sub-Total	\$412.96	\$182.40	\$216.86	\$267.74	\$300.65
Education					
Instruction	\$817.71	\$1,085.10	\$1,134.78	\$911.41	\$940.45
Administration, Attendance, and Health	\$33.60	\$84.15	\$120.43	\$228.23	\$69.95
Pupil Transportation Services	\$43.27	\$58.99	\$69.18	\$38.07	\$55.75
Operation and Maintenance Services	\$99.97	\$146.40	\$162.49	\$142.21	\$132.67
School Food Services and Other Non-Instructional Operations	\$38.04	\$42.18	\$53.62	\$62.17	\$68.94
Contributions to Community Colleges	--	--	\$0.63	\$0.68	--
Sub-Total	\$1,032.58	\$1,416.81	\$1,541.12	\$1,382.76	\$1,267.77
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$31.65	\$33.68	\$83.96	\$40.93	\$81.19
Cultural Enrichment	\$1.25	\$14.23	--	--	\$14.11
Public Libraries	\$25.73	\$40.69	\$34.79	\$31.85	\$19.84
Sub-Total	\$58.62	\$88.60	\$118.75	\$72.78	\$115.13
Community Development					
Planning and Community Development	\$140.13	\$70.59	\$30.32	\$59.39	\$95.08
Environmental Management	\$0.13	\$0.13	--	--	\$0.51
Cooperative Extension Program	\$0.40	\$2.66	\$2.28	\$0.76	\$1.14
Sub-Total	\$140.66	\$73.38	\$32.61	\$60.15	\$96.72
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,685.10	\$2,377.00	\$2,509.32	\$3,025.60	\$2,447.75

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Norfolk City	Norton City	Petersburg City	Poquoson City	Portsmouth City
General Government Administration					
Legislative	\$4.80	\$4.70	\$6.84	\$6.27	\$5.25
General and Financial Administration	\$64.12	\$137.51	\$87.82	\$90.82	\$116.29
Board of Elections	\$2.12	\$14.50	\$9.83	\$7.30	\$2.91
Sub-Total	\$71.05	\$156.71	\$104.50	\$104.39	\$124.46
Judicial Administration					
Courts	\$14.77	\$63.67	\$48.45	\$58.53	\$33.19
Commonwealth's Attorney	\$18.71	\$4.27	\$24.39	--	\$17.04
Sub-Total	\$33.49	\$67.94	\$72.84	\$58.53	\$50.24
Public Safety					
Law Enforcement and Traffic Control	\$187.17	\$275.41	\$204.70	\$116.30	\$220.54
Fire and Rescue Services	\$129.51	\$36.52	\$138.80	\$116.10	\$158.34
Correction and Detention	\$134.95	\$43.01	\$202.30	\$24.72	\$134.80
Inspections	\$6.48	\$12.00	\$0.74	\$8.07	\$24.40
Other Protection	\$29.67	\$14.74	\$3.36	\$3.72	\$18.45
Sub-Total	\$487.78	\$381.67	\$549.89	\$268.91	\$556.53
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$124.68	\$201.52	\$104.82	\$69.70	\$65.45
Sanitation and Waste Removal	\$69.06	\$86.78	\$34.86	\$33.94	\$85.82
Maintenance of General Buildings and Grounds	\$46.81	\$59.72	\$89.69	\$7.18	\$40.71
Sub-Total	\$240.55	\$348.02	\$229.37	\$110.82	\$191.97
Health and Welfare					
Health	\$40.21	\$10.16	\$19.14	\$14.49	\$13.12
Mental Health and Mental Retardation	\$68.60	\$116.19	\$65.10	\$7.92	\$88.12
Welfare/Social Services	\$189.83	\$237.32	\$264.17	\$19.30	\$208.93
Sub-Total	\$298.64	\$363.67	\$348.41	\$41.71	\$310.18
Education					
Instruction	\$901.24	\$1,046.07	\$994.35	\$1,054.48	\$902.25
Administration, Attendance, and Health	\$43.10	\$82.12	\$188.27	\$101.52	\$58.33
Pupil Transportation Services	\$38.92	\$40.38	\$19.03	\$56.49	\$44.40
Operation and Maintenance Services	\$123.42	\$161.15	\$40.02	\$121.58	\$172.40
School Food Services and Other Non-Instructional Operations	\$63.93	\$60.67	\$71.52	\$36.20	\$65.51
Contributions to Community Colleges	\$0.03	\$4.00	\$0.15	--	--
Sub-Total	\$1,170.63	\$1,394.37	\$1,313.33	\$1,370.26	\$1,242.88
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$49.48	\$72.90	\$25.87	\$62.45	\$61.27
Cultural Enrichment	\$51.36	\$4.76	\$0.33	--	\$15.32
Public Libraries	\$23.78	\$19.26	\$22.70	\$40.59	\$16.41
Sub-Total	\$124.63	\$96.91	\$48.90	\$103.04	\$93.01
Community Development					
Planning and Community Development	\$81.67	\$109.46	\$52.87	\$26.73	\$109.20
Environmental Management	--	--	\$0.19	--	--
Cooperative Extension Program	--	--	\$1.02	--	--
Sub-Total	\$81.67	\$109.46	\$54.08	\$26.73	\$109.20
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,508.43	\$2,918.76	\$2,721.32	\$2,084.39	\$2,678.46

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2001*, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Radford City	Richmond City	Roanoke City	Salem City	Staunton City
General Government Administration					
Legislative	\$3.69	\$9.11	\$6.86	\$13.02	\$8.61
General and Financial Administration	\$93.78	\$157.96	\$96.62	\$97.08	\$86.26
Board of Elections	\$4.54	\$3.07	\$2.13	\$5.77	\$3.05
Sub-Total	\$102.00	\$170.15	\$105.61	\$115.87	\$97.92
Judicial Administration					
Courts	\$39.08	\$44.62	\$31.86	\$39.12	\$32.84
Commonwealth's Attorney	\$16.60	\$17.67	\$14.60	\$10.49	\$12.28
Sub-Total	\$55.68	\$62.30	\$46.46	\$49.62	\$45.12
Public Safety					
Law Enforcement and Traffic Control	\$124.35	\$300.17	\$152.59	\$183.01	\$143.30
Fire and Rescue Services	\$50.84	\$258.88	\$162.52	\$159.63	\$68.40
Correction and Detention	\$48.58	\$103.13	\$104.15	\$16.99	\$48.90
Inspections	\$6.65	\$12.45	\$9.63	\$15.87	\$7.60
Other Protection	\$3.80	\$12.14	\$36.80	\$13.13	\$1.24
Sub-Total	\$234.21	\$686.78	\$465.69	\$388.62	\$269.44
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$140.33	\$110.07	\$90.95	\$154.32	\$157.28
Sanitation and Waste Removal	\$72.80	\$78.07	\$82.56	\$141.81	\$95.08
Maintenance of General Buildings and Grounds	\$10.75	\$33.98	\$55.70	\$38.16	\$60.80
Sub-Total	\$223.88	\$222.11	\$229.22	\$334.29	\$313.15
Health and Welfare					
Health	\$4.14	\$29.36	\$12.17	\$9.92	\$9.78
Mental Health and Mental Retardation	\$93.49	\$125.08	\$119.58	\$98.31	\$209.38
Welfare/Social Services	\$88.61	\$408.70	\$259.61	\$52.39	\$118.42
Sub-Total	\$186.24	\$563.15	\$391.36	\$160.62	\$337.58
Education					
Instruction	\$543.86	\$964.39	\$892.22	\$935.88	\$753.07
Administration, Attendance, and Health	\$39.08	\$70.65	\$44.87	\$58.13	\$45.62
Pupil Transportation Services	\$15.80	\$63.30	\$39.12	\$27.51	\$27.91
Operation and Maintenance Services	\$92.07	\$135.49	\$123.84	\$87.09	\$83.96
School Food Services and Other Non-Instructional Operations	\$28.15	\$49.65	\$44.82	\$44.57	\$35.73
Contributions to Community Colleges	--	\$0.50	--	--	\$0.13
Sub-Total	\$718.95	\$1,283.98	\$1,144.87	\$1,153.18	\$946.41
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$35.80	\$78.61	\$47.55	\$128.44	\$69.18
Cultural Enrichment	--	\$38.23	\$2.90	\$9.01	\$1.75
Public Libraries	\$30.93	\$23.46	\$22.60	\$30.23	\$40.54
Sub-Total	\$66.73	\$140.29	\$73.05	\$167.68	\$111.47
Community Development					
Planning and Community Development	\$26.41	\$51.11	\$53.92	\$26.34	\$43.47
Environmental Management	\$44.24	\$8.23	--	--	--
Cooperative Extension Program	--	--	\$0.66	\$0.81	--
Sub-Total	\$70.65	\$59.33	\$54.58	\$27.15	\$43.47
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,658.36	\$3,188.09	\$2,510.84	\$2,397.02	\$2,164.57

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Suffolk City	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration					
Legislative	\$5.22	\$2.15	\$10.96	\$12.92	\$3.58
General and Financial Administration	\$83.29	\$58.36	\$89.90	\$127.21	\$87.80
Board of Elections	\$3.50	\$2.04	\$3.66	\$8.19	\$3.78
Sub-Total	\$92.01	\$62.55	\$104.52	\$148.32	\$95.16
Judicial Administration					
Courts	\$43.60	\$11.78	\$36.45	\$22.95	\$35.48
Commonwealth's Attorney	\$20.39	\$10.06	\$17.20	--	\$17.95
Sub-Total	\$63.99	\$21.84	\$53.64	\$22.95	\$53.43
Public Safety					
Law Enforcement and Traffic Control	\$120.15	\$152.61	\$154.80	\$232.44	\$198.72
Fire and Rescue Services	\$131.16	\$70.98	\$83.18	\$179.90	\$89.85
Correction and Detention	\$77.48	\$43.03	\$50.35	\$150.88	\$101.97
Inspections	\$23.35	\$3.40	\$11.92	\$18.02	\$15.80
Other Protection	\$32.84	\$5.17	\$41.30	\$2.43	\$30.49
Sub-Total	\$384.99	\$275.18	\$341.55	\$583.67	\$436.83
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$52.61	\$85.99	\$164.85	\$110.05	\$92.83
Sanitation and Waste Removal	\$31.69	\$62.77	\$192.27	\$38.93	\$35.24
Maintenance of General Buildings and Grounds	\$24.02	\$66.88	\$35.39	\$98.76	\$124.39
Sub-Total	\$108.31	\$215.65	\$392.51	\$247.74	\$252.46
Health and Welfare					
Health	\$67.69	\$6.28	\$9.59	\$16.08	\$8.00
Mental Health and Mental Retardation	\$74.92	\$59.37	\$179.10	\$114.55	\$74.84
Welfare/Social Services	\$127.73	\$80.61	\$208.48	\$93.90	\$227.54
Sub-Total	\$270.34	\$146.27	\$397.17	\$224.53	\$310.38
Education					
Instruction	\$903.48	\$941.80	\$875.33	\$451.07	\$968.00
Administration, Attendance, and Health	\$55.56	\$33.77	\$57.28	\$47.38	\$80.35
Pupil Transportation Services	\$72.19	\$46.60	\$39.57	\$36.90	\$36.15
Operation and Maintenance Services	\$108.29	\$135.82	\$109.42	\$78.21	\$172.99
School Food Services and Other Non-Instructional Operations	\$57.28	\$45.20	\$42.40	\$22.33	\$44.03
Contributions to Community Colleges	--	\$0.01	\$0.15	--	\$0.63
Sub-Total	\$1,196.81	\$1,203.21	\$1,124.15	\$635.90	\$1,302.13
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$40.01	\$44.05	\$64.60	\$84.82	\$68.21
Cultural Enrichment	--	\$14.61	\$3.21	--	\$1.21
Public Libraries	\$13.23	\$25.66	\$38.98	\$63.94	\$24.44
Sub-Total	\$53.24	\$84.31	\$106.79	\$148.76	\$93.86
Community Development					
Planning and Community Development	\$51.69	\$80.67	\$43.08	\$237.44	\$31.44
Environmental Management	--	\$0.20	\$21.20	--	--
Cooperative Extension Program	\$1.03	\$0.52	--	--	--
Sub-Total	\$52.72	\$81.40	\$64.28	\$237.44	\$31.44
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,222.40	\$2,090.39	\$2,584.62	\$2,249.30	\$2,575.70

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2001*, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including modified 2000 Census counts), September 9, 2002.

Staff, Commission on Local Government

Table 3.1

Percentage Distribution/²
of
Operating Expenditures by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2001

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	0.23%	0.22%	0.23%
General and Financial Administration	3.63%	3.88%	3.73%
Board of Elections	0.16%	0.14%	0.15%
Sub-Total	4.03%	4.23%	4.11%
Judicial Administration			
Courts	1.34%	1.24%	1.31%
Commonwealth's Attorney	0.42%	0.55%	0.47%
Sub-Total	1.77%	1.79%	1.78%
Public Safety			
Law Enforcement and Traffic Control	5.29%	7.52%	6.13%
Fire and Rescue Services	3.37%	5.16%	4.04%
Correction and Detention	2.93%	3.60%	3.19%
Inspections	0.55%	0.46%	0.51%
Other Protection	0.58%	0.56%	0.57%
Sub-Total	12.71%	17.30%	14.44%
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.83%	4.31%	2.14%
Sanitation and Waste Removal	2.38%	2.87%	2.56%
Maintenance of General Buildings and Grounds	1.30%	1.88%	1.52%
Sub-Total	4.52%	9.06%	6.22%
Health and Welfare			
Health	1.05%	0.83%	0.97%
Mental Health and Mental Retardation	3.67%	3.71%	3.68%
Welfare/Social Services	6.11%	7.47%	6.62%
Sub-Total	10.83%	12.00%	11.27%
Education			
Instruction	45.87%	37.00%	42.54%
Administration, Attendance, and Health	2.60%	2.29%	2.48%
Pupil Transportation Services	3.26%	1.89%	2.74%
Operation and Maintenance Services	5.86%	5.11%	5.58%
School Food Services and Other Non-Instructional Operations	2.39%	2.07%	2.27%
Contributions to Community Colleges	0.02%	0.01%	0.02%
Sub-Total	60.00%	48.36%	55.63%
Parks, Recreation, and Cultural Services			
Parks and Recreation	1.99%	2.42%	2.15%
Cultural Enrichment	0.14%	0.72%	0.36%
Public Libraries	1.29%	1.05%	1.20%
Sub-Total	3.43%	4.19%	3.71%
Community Development			
Planning and Community Development	2.46%	2.96%	2.65%
Environmental Management	0.14%	0.06%	0.11%
Cooperative Extension Program	0.09%	0.02%	0.07%
Sub-Total	2.69%	3.04%	2.82%
Nondepartmental/¹			
Sub-Total	0.02%	0.01%	0.02%
Grand Total	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
General Government Administration					
Legislative	0.34%	0.21%	0.24%	1.47%	0.46%
General and Financial Administration	2.71%	2.70%	3.77%	3.50%	2.30%
Board of Elections	0.20%	0.18%	0.29%	0.37%	0.25%
Sub-Total	3.25%	3.09%	4.30%	5.34%	3.01%
Judicial Administration					
Courts	1.39%	1.68%	2.03%	1.76%	1.93%
Commonwealth's Attorney	0.40%	0.35%	0.66%	1.06%	0.74%
Sub-Total	1.79%	2.03%	2.69%	2.82%	2.67%
Public Safety					
Law Enforcement and Traffic Control	2.30%	5.35%	3.57%	3.91%	4.43%
Fire and Rescue Services	3.22%	1.91%	2.37%	0.78%	1.26%
Correction and Detention	2.35%	2.12%	3.40%	4.08%	2.83%
Inspections	0.20%	0.47%	0.29%	0.34%	0.34%
Other Protection	1.03%	0.03%	0.28%	0.36%	2.59%
Sub-Total	9.10%	9.88%	9.92%	9.46%	11.45%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.16%	1.01%	--	0.02%	0.04%
Sanitation and Waste Removal	3.18%	0.14%	4.62%	0.98%	3.44%
Maintenance of General Buildings and Grounds	0.76%	0.71%	1.73%	1.06%	1.09%
Sub-Total	4.11%	1.86%	6.34%	2.06%	4.56%
Health and Welfare					
Health	0.80%	0.51%	0.39%	0.52%	0.73%
Mental Health and Mental Retardation	6.13%	0.23%	7.16%	7.20%	4.16%
Welfare/Social Services	8.14%	8.37%	5.47%	4.95%	6.26%
Sub-Total	15.07%	9.11%	13.02%	12.67%	11.15%
Education					
Instruction	47.58%	47.72%	46.58%	47.21%	48.52%
Administration, Attendance, and Health	2.91%	3.29%	3.31%	3.63%	2.46%
Pupil Transportation Services	3.99%	4.55%	2.89%	4.27%	5.04%
Operation and Maintenance Services	6.28%	6.10%	5.37%	7.30%	5.15%
School Food Services and Other Non-Instructional Operations	3.27%	1.96%	2.22%	2.71%	2.88%
Contributions to Community Colleges	0.08%	0.01%	0.01%	0.004%	0.10%
Sub-Total	64.10%	63.63%	60.39%	65.13%	64.15%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.75%	0.97%	0.97%	0.50%	0.82%
Cultural Enrichment	0.35%	0.02%	--	--	--
Public Libraries	0.35%	1.80%	0.37%	0.55%	1.32%
Sub-Total	1.46%	2.79%	1.33%	1.05%	2.14%
Community Development					
Planning and Community Development	0.87%	7.50%	1.93%	0.90%	0.71%
Environmental Management	0.09%	0.03%	--	0.09%	0.02%
Cooperative Extension Program	0.18%	0.08%	0.08%	0.47%	0.13%
Sub-Total	1.13%	7.60%	2.01%	1.47%	0.87%
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
General Government Administration					
Legislative	1.04%	0.11%	0.14%	0.45%	0.22%
General and Financial Administration	3.97%	7.21%	2.51%	3.45%	2.19%
Board of Elections	0.39%	0.09%	0.16%	0.42%	0.14%
Sub-Total	5.40%	7.40%	2.80%	4.32%	2.55%
Judicial Administration					
Courts	0.82%	1.66%	1.15%	1.43%	0.75%
Commonwealth's Attorney	0.86%	0.55%	0.47%	0.53%	0.50%
Sub-Total	1.68%	2.21%	1.63%	1.97%	1.25%
Public Safety					
Law Enforcement and Traffic Control	6.60%	6.77%	2.85%	4.44%	4.61%
Fire and Rescue Services	0.61%	4.31%	2.20%	2.17%	1.29%
Correction and Detention	0.47%	3.73%	2.34%	1.79%	2.53%
Inspections	0.27%	0.52%	0.33%	0.31%	0.48%
Other Protection	0.31%	0.81%	0.92%	0.49%	0.74%
Sub-Total	8.25%	16.14%	8.64%	9.20%	9.65%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	1.94%	0.16%	--	--
Sanitation and Waste Removal	2.24%	1.96%	0.86%	5.76%	5.11%
Maintenance of General Buildings and Grounds	1.50%	1.81%	0.93%	1.00%	0.90%
Sub-Total	3.74%	5.72%	1.95%	6.76%	6.01%
Health and Welfare					
Health	0.46%	3.49%	0.47%	0.49%	0.65%
Mental Health and Mental Retardation	3.22%	2.31%	4.24%	5.21%	2.04%
Welfare/Social Services	4.88%	10.02%	5.79%	4.19%	8.03%
Sub-Total	8.56%	15.82%	10.49%	9.89%	10.72%
Education					
Instruction	52.85%	32.59%	57.03%	43.66%	47.80%
Administration, Attendance, and Health	2.98%	2.64%	1.88%	2.79%	2.05%
Pupil Transportation Services	3.72%	1.27%	4.15%	4.44%	4.79%
Operation and Maintenance Services	6.07%	4.10%	5.81%	6.58%	7.32%
School Food Services and Other Non-Instructional Operations	3.25%	0.86%	2.63%	3.36%	3.91%
Contributions to Community Colleges	0.09%	0.01%	0.003%	0.02%	0.002%
Sub-Total	68.97%	41.48%	71.49%	60.84%	65.87%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.83%	5.03%	0.81%	2.03%	0.92%
Cultural Enrichment	0.12%	1.50%	--	--	0.05%
Public Libraries	0.81%	2.09%	0.94%	1.71%	1.37%
Sub-Total	1.75%	8.62%	1.75%	3.74%	2.33%
Community Development					
Planning and Community Development	1.29%	2.42%	1.10%	2.25%	1.48%
Environmental Management	0.17%	--	0.03%	0.72%	0.03%
Cooperative Extension Program	0.18%	0.18%	0.11%	0.31%	0.09%
Sub-Total	1.64%	2.60%	1.24%	3.28%	1.61%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
General Government Administration					
Legislative	0.38%	0.29%	0.78%	0.50%	0.40%
General and Financial Administration	6.33%	3.00%	2.52%	2.52%	2.89%
Board of Elections	0.49%	0.23%	0.64%	0.24%	0.08%
Sub-Total	7.20%	3.52%	3.94%	3.27%	3.37%
Judicial Administration					
Courts	1.68%	1.11%	0.82%	1.06%	0.45%
Commonwealth's Attorney	0.75%	0.78%	0.76%	0.64%	0.54%
Sub-Total	2.44%	1.89%	1.57%	1.69%	0.98%
Public Safety					
Law Enforcement and Traffic Control	4.70%	6.50%	4.78%	3.20%	4.09%
Fire and Rescue Services	1.23%	1.87%	1.02%	0.59%	0.99%
Correction and Detention	1.33%	2.10%	2.76%	1.73%	4.36%
Inspections	0.19%	0.51%	0.28%	0.12%	0.30%
Other Protection	0.26%	0.64%	0.30%	0.68%	0.21%
Sub-Total	7.70%	11.63%	9.14%	6.32%	9.94%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.01%	--	0.09%	7.81%	0.01%
Sanitation and Waste Removal	4.05%	1.47%	1.39%	3.89%	3.05%
Maintenance of General Buildings and Grounds	1.23%	0.81%	1.16%	1.10%	0.91%
Sub-Total	5.30%	2.28%	2.63%	12.80%	3.97%
Health and Welfare					
Health	0.74%	0.53%	0.36%	0.65%	0.37%
Mental Health and Mental Retardation	6.12%	1.86%	5.31%	5.91%	2.51%
Welfare/Social Services	5.99%	4.24%	6.94%	9.62%	6.70%
Sub-Total	12.85%	6.64%	12.61%	16.18%	9.58%
Education					
Instruction	43.57%	53.69%	50.68%	40.36%	52.80%
Administration, Attendance, and Health	3.58%	2.51%	2.39%	1.72%	3.27%
Pupil Transportation Services	5.54%	4.03%	4.80%	3.40%	4.66%
Operation and Maintenance Services	5.56%	7.34%	6.35%	6.62%	7.13%
School Food Services and Other Non-Instructional Operations	2.94%	2.92%	3.94%	2.98%	2.89%
Contributions to Community Colleges	0.06%	0.02%	0.01%	0.14%	0.01%
Sub-Total	61.25%	70.51%	68.17%	55.21%	70.75%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.005%	1.36%	0.13%	0.77%	0.31%
Cultural Enrichment	--	--	0.10%	--	0.18%
Public Libraries	0.53%	1.51%	0.95%	0.75%	0.27%
Sub-Total	0.54%	2.87%	1.17%	1.52%	0.76%
Community Development					
Planning and Community Development	2.01%	0.49%	0.50%	2.81%	0.39%
Environmental Management	0.08%	0.04%	0.04%	0.12%	0.03%
Cooperative Extension Program	0.64%	0.13%	0.22%	0.09%	0.23%
Sub-Total	2.73%	0.66%	0.76%	3.01%	0.65%
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
General Government Administration					
Legislative	0.13%	0.28%	0.59%	0.28%	0.29%
General and Financial Administration	2.50%	3.87%	1.28%	6.30%	3.15%
Board of Elections	0.18%	0.20%	0.30%	0.33%	0.09%
Sub-Total	2.80%	4.35%	2.18%	6.92%	3.52%
Judicial Administration					
Courts	1.15%	0.67%	1.44%	1.79%	1.50%
Commonwealth's Attorney	0.63%	0.29%	0.65%	0.58%	0.63%
Sub-Total	1.78%	0.96%	2.10%	2.37%	2.13%
Public Safety					
Law Enforcement and Traffic Control	3.67%	4.33%	2.89%	3.75%	4.60%
Fire and Rescue Services	0.89%	2.17%	2.93%	0.90%	1.33%
Correction and Detention	3.42%	5.33%	3.49%	4.19%	3.35%
Inspections	0.24%	0.40%	0.18%	0.66%	0.05%
Other Protection	0.34%	1.24%	0.20%	0.64%	0.15%
Sub-Total	8.57%	13.45%	9.69%	10.14%	9.49%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.04%	0.59%	--	--	--
Sanitation and Waste Removal	0.98%	2.20%	1.53%	1.79%	1.96%
Maintenance of General Buildings and Grounds	1.36%	1.19%	1.90%	3.41%	0.97%
Sub-Total	2.38%	3.98%	3.43%	5.21%	2.93%
Health and Welfare					
Health	0.41%	0.68%	0.42%	0.56%	0.33%
Mental Health and Mental Retardation	3.84%	5.03%	10.46%	0.59%	7.10%
Welfare/Social Services	7.81%	6.15%	6.30%	8.30%	8.67%
Sub-Total	12.06%	11.86%	17.18%	9.45%	16.10%
Education					
Instruction	53.54%	46.33%	47.89%	42.86%	46.71%
Administration, Attendance, and Health	2.13%	2.11%	2.00%	3.71%	2.86%
Pupil Transportation Services	3.85%	5.11%	3.70%	4.82%	3.72%
Operation and Maintenance Services	7.49%	5.59%	6.01%	8.13%	7.50%
School Food Services and Other Non-Instructional Operations	3.19%	3.06%	3.29%	2.52%	3.44%
Contributions to Community Colleges	--	0.02%	0.06%	0.01%	0.01%
Sub-Total	70.20%	62.21%	62.96%	62.04%	64.26%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.50%	0.62%	0.62%	1.87%	0.09%
Cultural Enrichment	--	--	--	0.21%	--
Public Libraries	1.05%	0.32%	0.85%	0.36%	0.90%
Sub-Total	1.55%	0.94%	1.46%	2.43%	0.99%
Community Development					
Planning and Community Development	0.59%	2.04%	0.83%	1.09%	0.17%
Environmental Management	0.01%	0.05%	0.02%	0.08%	0.23%
Cooperative Extension Program	0.07%	0.16%	0.16%	0.27%	0.19%
Sub-Total	0.66%	2.25%	1.01%	1.43%	0.59%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
General Government Administration					
Legislative	0.10%	0.25%	0.70%	0.27%	0.41%
General and Financial Administration	4.29%	4.22%	5.29%	2.80%	3.75%
Board of Elections	0.12%	0.29%	0.71%	0.16%	0.34%
Sub-Total	4.51%	4.76%	6.70%	3.23%	4.50%
Judicial Administration					
Courts	1.70%	0.43%	1.82%	1.74%	2.48%
Commonwealth's Attorney	0.44%	0.77%	0.92%	0.71%	0.48%
Sub-Total	2.14%	1.21%	2.74%	2.45%	2.96%
Public Safety					
Law Enforcement and Traffic Control	6.99%	4.26%	5.96%	4.71%	3.96%
Fire and Rescue Services	5.08%	1.09%	0.36%	1.08%	1.16%
Correction and Detention	3.99%	1.91%	0.13%	2.85%	5.25%
Inspections	0.68%	0.64%	0.48%	0.68%	0.31%
Other Protection	0.16%	0.54%	0.37%	1.40%	0.41%
Sub-Total	16.90%	8.43%	7.31%	10.73%	11.09%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.58%	--	--	--	--
Sanitation and Waste Removal	1.12%	1.42%	7.14%	3.03%	2.58%
Maintenance of General Buildings and Grounds	0.72%	2.52%	0.61%	0.86%	1.77%
Sub-Total	2.42%	3.94%	7.75%	3.89%	4.34%
Health and Welfare					
Health	0.48%	0.69%	0.43%	0.43%	0.50%
Mental Health and Mental Retardation	3.96%	2.68%	3.52%	5.25%	4.30%
Welfare/Social Services	3.50%	7.45%	7.50%	9.23%	6.37%
Sub-Total	7.93%	10.82%	11.44%	14.90%	11.17%
Education					
Instruction	46.32%	49.68%	46.30%	47.85%	41.96%
Administration, Attendance, and Health	2.57%	2.94%	2.75%	2.54%	4.49%
Pupil Transportation Services	2.71%	2.82%	3.98%	2.97%	6.56%
Operation and Maintenance Services	7.13%	6.07%	6.95%	5.83%	7.45%
School Food Services and Other Non-Instructional Operations	2.54%	2.40%	2.96%	2.72%	3.25%
Contributions to Community Colleges	--	0.03%	0.003%	0.05%	0.01%
Sub-Total	61.28%	63.94%	62.94%	61.95%	63.72%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.39%	2.14%	--	0.55%	0.13%
Cultural Enrichment	0.02%	0.01%	--	--	--
Public Libraries	1.18%	1.25%	0.03%	0.97%	0.42%
Sub-Total	2.59%	3.40%	0.03%	1.52%	0.55%
Community Development					
Planning and Community Development	2.18%	3.14%	0.25%	1.11%	1.30%
Environmental Management	--	0.08%	0.20%	0.05%	0.03%
Cooperative Extension Program	0.05%	0.28%	0.65%	0.18%	0.33%
Sub-Total	2.23%	3.51%	1.10%	1.34%	1.67%
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
General Government Administration					
Legislative	0.34%	0.43%	1.30%	0.13%	0.35%
General and Financial Administration	2.48%	2.95%	2.87%	3.66%	4.88%
Board of Elections	0.33%	0.25%	0.29%	0.10%	0.24%
Sub-Total	3.15%	3.63%	4.46%	3.89%	5.47%
Judicial Administration					
Courts	2.16%	1.35%	1.68%	1.09%	1.99%
Commonwealth's Attorney	0.55%	0.31%	0.80%	0.07%	0.56%
Sub-Total	2.71%	1.66%	2.48%	1.16%	2.55%
Public Safety					
Law Enforcement and Traffic Control	3.00%	4.38%	4.37%	5.97%	4.83%
Fire and Rescue Services	0.82%	1.60%	0.84%	4.53%	2.06%
Correction and Detention	2.09%	2.22%	7.94%	1.97%	1.54%
Inspections	0.13%	0.44%	0.51%	0.47%	0.29%
Other Protection	0.34%	0.43%	0.38%	0.41%	0.95%
Sub-Total	6.37%	9.06%	14.04%	13.35%	9.67%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	2.35%	0.08%	--	0.67%	--
Sanitation and Waste Removal	3.55%	3.30%	5.11%	3.40%	3.94%
Maintenance of General Buildings and Grounds	0.98%	1.73%	1.31%	1.35%	3.65%
Sub-Total	6.88%	5.11%	6.41%	5.42%	7.59%
Health and Welfare					
Health	0.55%	0.45%	0.56%	1.97%	0.35%
Mental Health and Mental Retardation	5.15%	2.74%	3.73%	3.73%	4.56%
Welfare/Social Services	10.87%	6.51%	5.77%	7.03%	4.35%
Sub-Total	16.57%	9.70%	10.06%	12.73%	9.26%
Education					
Instruction	40.41%	51.83%	45.09%	43.74%	47.92%
Administration, Attendance, and Health	3.57%	1.76%	2.66%	2.44%	2.53%
Pupil Transportation Services	4.63%	5.35%	3.62%	2.41%	3.38%
Operation and Maintenance Services	5.71%	7.24%	4.65%	5.12%	4.83%
School Food Services and Other Non-Instructional Operations	3.96%	2.79%	2.69%	1.92%	2.37%
Contributions to Community Colleges	0.34%	0.01%	0.03%	0.01%	0.04%
Sub-Total	58.61%	68.97%	58.74%	55.63%	61.06%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.17%	0.36%	0.70%	2.83%	1.17%
Cultural Enrichment	--	--	--	0.05%	--
Public Libraries	1.24%	0.46%	0.58%	1.28%	1.17%
Sub-Total	1.41%	0.82%	1.28%	4.15%	2.35%
Community Development					
Planning and Community Development	4.13%	0.84%	1.88%	3.43%	1.76%
Environmental Management	--	0.19%	0.50%	0.21%	0.19%
Cooperative Extension Program	0.17%	--	0.15%	0.003%	0.11%
Sub-Total	4.29%	1.03%	2.53%	3.65%	2.06%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
General Government Administration					
Legislative	0.49%	0.35%	0.26%	0.14%	0.47%
General and Financial Administration	2.79%	3.21%	2.33%	3.15%	3.27%
Board of Elections	0.37%	0.27%	0.19%	0.11%	0.30%
Sub-Total	3.65%	3.84%	2.79%	3.40%	4.04%
Judicial Administration					
Courts	1.39%	3.06%	1.32%	0.97%	2.17%
Commonwealth's Attorney	0.90%	0.59%	0.71%	0.63%	0.60%
Sub-Total	2.29%	3.65%	2.03%	1.60%	2.77%
Public Safety					
Law Enforcement and Traffic Control	3.20%	2.13%	4.70%	4.40%	4.79%
Fire and Rescue Services	2.17%	1.57%	0.21%	2.16%	0.91%
Correction and Detention	2.00%	3.05%	1.96%	2.49%	2.79%
Inspections	0.34%	0.47%	0.38%	0.48%	0.52%
Other Protection	1.65%	0.92%	2.36%	0.45%	0.70%
Sub-Total	9.36%	8.15%	9.60%	9.98%	9.71%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.06%	0.04%	0.0006%
Sanitation and Waste Removal	4.16%	1.05%	2.08%	4.73%	1.03%
Maintenance of General Buildings and Grounds	1.19%	2.11%	0.59%	0.32%	1.26%
Sub-Total	5.35%	3.17%	2.73%	5.09%	2.29%
Health and Welfare					
Health	0.43%	0.60%	0.38%	0.24%	0.43%
Mental Health and Mental Retardation	7.22%	1.97%	2.33%	1.69%	4.25%
Welfare/Social Services	4.64%	6.46%	7.18%	3.93%	5.20%
Sub-Total	12.29%	9.02%	9.89%	5.87%	9.88%
Education					
Instruction	46.44%	51.36%	52.57%	49.57%	52.73%
Administration, Attendance, and Health	2.30%	2.12%	2.04%	3.08%	2.54%
Pupil Transportation Services	5.96%	5.09%	5.25%	4.22%	3.85%
Operation and Maintenance Services	5.69%	7.59%	6.63%	6.21%	6.57%
School Food Services and Other Non-Instructional Operations	2.87%	2.51%	3.50%	2.26%	3.25%
Contributions to Community Colleges	0.02%	0.03%	0.05%	0.04%	0.03%
Sub-Total	63.28%	68.69%	70.05%	65.39%	68.96%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.19%	1.67%	0.90%	2.24%	1.74%
Cultural Enrichment	--	0.03%	--	--	--
Public Libraries	0.83%	0.61%	0.69%	1.10%	0.15%
Sub-Total	1.01%	2.32%	1.58%	3.34%	1.89%
Community Development					
Planning and Community Development	2.35%	0.95%	1.21%	5.03%	0.20%
Environmental Management	0.05%	0.01%	0.01%	0.19%	0.05%
Cooperative Extension Program	0.37%	0.21%	0.11%	0.12%	0.22%
Sub-Total	2.77%	1.17%	1.33%	5.34%	0.46%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
General Government Administration					
Legislative	0.21%	1.52%	0.39%	0.19%	1.00%
General and Financial Administration	4.16%	4.84%	1.95%	2.72%	4.44%
Board of Elections	0.22%	0.28%	0.34%	0.25%	0.42%
Sub-Total	4.58%	6.64%	2.68%	3.16%	5.86%
Judicial Administration					
Courts	1.33%	1.54%	2.20%	1.81%	2.79%
Commonwealth's Attorney	0.60%	1.02%	0.90%	0.31%	1.71%
Sub-Total	1.92%	2.56%	3.10%	2.12%	4.50%
Public Safety					
Law Enforcement and Traffic Control	4.97%	3.10%	3.19%	3.63%	4.13%
Fire and Rescue Services	1.73%	4.66%	0.79%	1.50%	0.90%
Correction and Detention	2.70%	2.29%	2.11%	2.78%	10.67%
Inspections	0.84%	0.86%	0.23%	0.60%	0.78%
Other Protection	0.42%	0.53%	0.77%	0.39%	4.38%
Sub-Total	10.66%	11.45%	7.10%	8.90%	20.87%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.31%	0.43%	--	--	0.004%
Sanitation and Waste Removal	0.06%	1.97%	4.41%	1.62%	6.26%
Maintenance of General Buildings and Grounds	1.62%	1.25%	0.56%	2.61%	2.21%
Sub-Total	1.99%	3.65%	4.97%	4.23%	8.48%
Health and Welfare					
Health	0.46%	0.55%	0.55%	1.16%	0.36%
Mental Health and Mental Retardation	4.19%	6.48%	7.58%	2.46%	8.65%
Welfare/Social Services	3.97%	7.32%	8.80%	7.21%	6.06%
Sub-Total	8.62%	14.35%	16.93%	10.84%	15.07%
Education					
Instruction	50.83%	42.11%	45.25%	51.99%	26.84%
Administration, Attendance, and Health	2.58%	2.73%	1.95%	4.14%	2.16%
Pupil Transportation Services	4.40%	4.49%	4.75%	3.57%	3.67%
Operation and Maintenance Services	7.34%	6.06%	5.91%	5.41%	5.65%
School Food Services and Other Non-Instructional Operations	2.63%	2.28%	4.00%	2.14%	2.58%
Contributions to Community Colleges	0.63%	--	0.06%	0.02%	0.14%
Sub-Total	68.41%	57.67%	61.92%	67.26%	41.05%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.02%	1.17%	0.60%	0.32%	0.67%
Cultural Enrichment	0.08%	0.03%	0.01%	--	0.06%
Public Libraries	0.81%	1.23%	1.35%	0.85%	0.92%
Sub-Total	1.92%	2.43%	1.96%	1.17%	1.64%
Community Development					
Planning and Community Development	1.69%	1.02%	1.12%	2.15%	1.57%
Environmental Management	0.10%	0.10%	0.03%	0.01%	0.78%
Cooperative Extension Program	0.10%	0.13%	0.20%	0.17%	0.20%
Sub-Total	1.89%	1.25%	1.34%	2.33%	2.54%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
General Government Administration					
Legislative	0.22%	0.29%	0.15%	0.29%	1.61%
General and Financial Administration	1.38%	3.23%	6.46%	2.39%	4.30%
Board of Elections	0.19%	0.14%	0.17%	0.20%	0.82%
Sub-Total	1.80%	3.66%	6.78%	2.88%	6.72%
Judicial Administration					
Courts	1.35%	1.07%	0.99%	1.77%	3.81%
Commonwealth's Attorney	0.70%	0.46%	0.56%	0.47%	1.27%
Sub-Total	2.05%	1.53%	1.55%	2.25%	5.08%
Public Safety					
Law Enforcement and Traffic Control	3.14%	6.19%	8.36%	4.72%	8.03%
Fire and Rescue Services	0.80%	4.20%	5.15%	1.79%	0.56%
Correction and Detention	7.16%	4.04%	4.09%	1.31%	0.36%
Inspections	0.27%	0.60%	0.64%	0.30%	0.93%
Other Protection	0.27%	0.37%	0.38%	0.44%	0.77%
Sub-Total	11.64%	15.41%	18.62%	8.57%	10.65%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.38%	4.49%	0.28%	--
Sanitation and Waste Removal	1.16%	1.32%	1.49%	1.27%	3.76%
Maintenance of General Buildings and Grounds	1.14%	0.60%	1.22%	0.92%	1.27%
Sub-Total	2.30%	2.31%	7.20%	2.47%	5.03%
Health and Welfare					
Health	0.40%	0.30%	0.24%	0.28%	1.39%
Mental Health and Mental Retardation	4.99%	3.83%	3.65%	4.31%	3.97%
Welfare/Social Services	6.35%	4.15%	3.78%	4.21%	8.12%
Sub-Total	11.74%	8.28%	7.66%	8.80%	13.48%
Education					
Instruction	49.18%	48.97%	38.89%	52.93%	38.29%
Administration, Attendance, and Health	2.82%	2.98%	2.72%	1.54%	2.64%
Pupil Transportation Services	4.65%	3.47%	2.43%	3.38%	4.04%
Operation and Maintenance Services	7.03%	4.87%	5.58%	7.02%	8.10%
School Food Services and Other Non-Instructional Operations	3.56%	3.54%	2.42%	3.21%	2.14%
Contributions to Community Colleges	0.06%	--	--	0.09%	--
Sub-Total	67.30%	63.83%	52.04%	68.16%	55.21%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.25%	1.06%	2.06%	0.88%	--
Cultural Enrichment	0.01%	--	--	0.10%	--
Public Libraries	0.53%	1.43%	1.59%	1.24%	0.43%
Sub-Total	0.78%	2.48%	3.65%	2.22%	0.43%
Community Development					
Planning and Community Development	2.15%	2.44%	2.46%	4.54%	2.83%
Environmental Management	0.04%	0.03%	--	0.03%	--
Cooperative Extension Program	0.19%	0.04%	0.04%	0.09%	0.57%
Sub-Total	2.38%	2.51%	2.50%	4.67%	3.40%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
General Government Administration					
Legislative	0.80%	0.18%	0.29%	0.33%	0.36%
General and Financial Administration	3.03%	3.63%	4.40%	3.17%	4.02%
Board of Elections	0.19%	0.20%	0.49%	0.32%	0.52%
Sub-Total	4.01%	4.02%	5.18%	3.82%	4.90%
Judicial Administration					
Courts	1.39%	2.51%	1.86%	2.46%	1.46%
Commonwealth's Attorney	0.32%	0.53%	0.99%	0.71%	0.37%
Sub-Total	1.71%	3.05%	2.85%	3.16%	1.84%
Public Safety					
Law Enforcement and Traffic Control	2.39%	4.56%	3.36%	4.43%	3.86%
Fire and Rescue Services	1.68%	4.85%	1.00%	1.61%	1.50%
Correction and Detention	4.63%	3.12%	5.66%	5.13%	5.61%
Inspections	0.42%	0.84%	0.35%	0.21%	0.73%
Other Protection	0.79%	0.24%	0.26%	0.44%	0.36%
Sub-Total	9.92%	13.62%	10.63%	11.81%	12.06%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.30%	--	--	--	--
Sanitation and Waste Removal	2.46%	0.96%	1.98%	0.60%	3.41%
Maintenance of General Buildings and Grounds	1.46%	1.71%	1.49%	1.11%	1.37%
Sub-Total	4.22%	2.67%	3.46%	1.71%	4.78%
Health and Welfare					
Health	0.63%	0.49%	0.43%	0.52%	0.51%
Mental Health and Mental Retardation	3.92%	3.65%	6.84%	3.56%	4.63%
Welfare/Social Services	4.20%	3.58%	7.63%	6.25%	4.68%
Sub-Total	8.75%	7.72%	14.90%	10.33%	9.82%
Education					
Instruction	44.55%	41.25%	41.13%	49.84%	45.41%
Administration, Attendance, and Health	2.57%	3.69%	4.07%	2.99%	3.79%
Pupil Transportation Services	3.46%	2.81%	5.78%	3.95%	4.18%
Operation and Maintenance Services	7.12%	6.02%	5.49%	5.76%	5.64%
School Food Services and Other Non-Instructional Operations	3.68%	1.70%	3.14%	2.13%	2.87%
Contributions to Community Colleges	0.01%	--	0.03%	0.01%	0.03%
Sub-Total	61.39%	55.48%	59.62%	64.70%	61.92%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.04%	3.22%	0.03%	1.42%	0.99%
Cultural Enrichment	0.59%	--	--	--	--
Public Libraries	1.13%	3.53%	1.16%	1.55%	2.01%
Sub-Total	2.76%	6.76%	1.18%	2.97%	3.00%
Community Development					
Planning and Community Development	5.16%	5.87%	0.92%	0.83%	1.48%
Environmental Management	0.02%	0.70%	1.02%	0.51%	0.05%
Cooperative Extension Program	0.09%	0.10%	0.25%	0.17%	0.15%
Sub-Total	5.28%	6.67%	2.18%	1.50%	1.67%
Nondepartmental/¹					
Sub-Total	1.96%	0.02%	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
General Government Administration					
Legislative	0.21%	0.31%	0.40%	0.18%	0.23%
General and Financial Administration	3.40%	1.36%	3.58%	3.47%	3.72%
Board of Elections	0.41%	0.26%	0.12%	0.21%	0.45%
Sub-Total	4.02%	1.92%	4.10%	3.86%	4.41%
Judicial Administration					
Courts	1.84%	1.79%	0.86%	1.79%	2.29%
Commonwealth's Attorney	0.89%	0.55%	0.45%	0.84%	0.80%
Sub-Total	2.73%	2.34%	1.31%	2.62%	3.08%
Public Safety					
Law Enforcement and Traffic Control	4.72%	3.12%	4.30%	4.51%	3.79%
Fire and Rescue Services	1.46%	0.42%	3.26%	3.26%	0.62%
Correction and Detention	4.23%	1.34%	1.88%	3.71%	3.69%
Inspections	0.21%	0.18%	1.15%	0.56%	0.16%
Other Protection	0.22%	0.18%	0.35%	0.62%	0.15%
Sub-Total	10.85%	5.24%	10.94%	12.66%	8.41%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.54%	1.65%	0.001%	--
Sanitation and Waste Removal	2.60%	2.46%	0.45%	2.19%	1.91%
Maintenance of General Buildings and Grounds	0.63%	0.49%	1.23%	1.61%	0.46%
Sub-Total	3.23%	3.49%	3.32%	3.80%	2.38%
Health and Welfare					
Health	0.99%	0.55%	0.56%	1.15%	0.87%
Mental Health and Mental Retardation	4.64%	3.24%	2.83%	2.89%	7.43%
Welfare/Social Services	8.72%	9.56%	5.24%	5.13%	5.62%
Sub-Total	14.35%	13.35%	8.63%	9.17%	13.93%
Education					
Instruction	42.95%	51.09%	49.43%	49.52%	47.42%
Administration, Attendance, and Health	2.38%	1.52%	1.51%	3.33%	3.15%
Pupil Transportation Services	4.32%	5.05%	4.63%	5.34%	5.06%
Operation and Maintenance Services	5.43%	6.84%	5.57%	3.11%	5.98%
School Food Services and Other Non-Instructional Operations	3.19%	4.17%	1.87%	2.71%	3.44%
Contributions to Community Colleges	0.04%	0.05%	0.03%	0.04%	--
Sub-Total	58.30%	68.73%	63.04%	64.06%	65.05%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.64%	3.65%	3.37%	1.66%	--
Cultural Enrichment	0.04%	0.01%	0.32%	--	--
Public Libraries	0.28%	0.87%	1.54%	0.68%	0.25%
Sub-Total	0.96%	4.52%	5.23%	2.34%	0.25%
Community Development					
Planning and Community Development	5.35%	0.29%	3.04%	1.16%	2.27%
Environmental Management	0.06%	0.01%	0.27%	0.14%	0.001%
Cooperative Extension Program	0.15%	0.11%	0.13%	0.18%	0.22%
Sub-Total	5.56%	0.41%	3.44%	1.48%	2.48%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
General Government Administration					
Legislative	0.63%	0.65%	0.58%	0.28%	0.20%
General and Financial Administration	1.94%	4.69%	1.83%	4.05%	3.70%
Board of Elections	0.34%	0.40%	0.27%	0.34%	0.22%
Sub-Total	2.92%	5.75%	2.67%	4.68%	4.12%
Judicial Administration					
Courts	2.43%	2.78%	2.94%	2.04%	0.95%
Commonwealth's Attorney	0.87%	1.35%	0.76%	0.41%	0.50%
Sub-Total	3.30%	4.13%	3.70%	2.46%	1.45%
Public Safety					
Law Enforcement and Traffic Control	3.30%	5.28%	4.35%	14.21%	3.03%
Fire and Rescue Services	2.08%	1.17%	0.90%	1.25%	0.50%
Correction and Detention	4.81%	5.38%	3.04%	6.37%	1.36%
Inspections	0.43%	0.50%	0.32%	0.60%	0.18%
Other Protection	0.62%	0.66%	1.24%	0.22%	0.43%
Sub-Total	11.24%	13.00%	9.85%	22.65%	5.50%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.08%	--	0.002%	--
Sanitation and Waste Removal	2.50%	3.96%	2.39%	3.79%	2.40%
Maintenance of General Buildings and Grounds	1.16%	1.24%	0.66%	1.57%	0.92%
Sub-Total	3.65%	5.28%	3.04%	5.36%	3.32%
Health and Welfare					
Health	0.57%	0.69%	0.69%	0.63%	0.38%
Mental Health and Mental Retardation	5.65%	4.70%	4.39%	4.10%	4.82%
Welfare/Social Services	5.69%	5.62%	5.31%	6.54%	6.13%
Sub-Total	11.91%	11.01%	10.40%	11.27%	11.34%
Education					
Instruction	44.80%	42.85%	52.03%	38.94%	53.01%
Administration, Attendance, and Health	2.54%	3.18%	1.83%	2.75%	2.63%
Pupil Transportation Services	4.38%	2.89%	4.72%	3.23%	2.21%
Operation and Maintenance Services	9.97%	5.45%	5.54%	4.51%	8.26%
School Food Services and Other Non-Instructional Operations	1.94%	3.04%	3.42%	2.22%	2.97%
Contributions to Community Colleges	0.06%	0.03%	0.01%	0.02%	0.03%
Sub-Total	63.68%	57.44%	67.56%	51.69%	69.11%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.98%	0.60%	0.05%	0.32%	0.61%
Cultural Enrichment	0.01%	--	0.01%	0.02%	0.01%
Public Libraries	0.27%	0.87%	0.75%	0.41%	2.03%
Sub-Total	1.25%	1.48%	0.80%	0.75%	2.65%
Community Development					
Planning and Community Development	1.52%	1.44%	1.72%	0.78%	2.44%
Environmental Management	0.19%	0.30%	0.14%	0.25%	-0.01%
Cooperative Extension Program	0.33%	0.18%	0.10%	0.11%	0.07%
Sub-Total	2.04%	1.92%	1.97%	1.14%	2.51%
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
General Government Administration					
Legislative	0.25%	0.62%	0.14%	1.07%	0.59%
General and Financial Administration	3.35%	4.49%	3.21%	3.52%	1.91%
Board of Elections	0.55%	0.40%	0.31%	0.43%	0.33%
Sub-Total	4.15%	5.51%	3.66%	5.02%	2.84%
Judicial Administration					
Courts	1.62%	2.80%	1.06%	3.28%	0.74%
Commonwealth's Attorney	0.80%	0.80%	0.66%	0.78%	0.56%
Sub-Total	2.42%	3.60%	1.73%	4.06%	1.29%
Public Safety					
Law Enforcement and Traffic Control	5.24%	8.10%	2.95%	4.79%	3.53%
Fire and Rescue Services	2.67%	1.99%	1.20%	1.50%	1.01%
Correction and Detention	0.31%	1.79%	4.01%	8.24%	3.15%
Inspections	0.73%	0.43%	0.33%	0.48%	0.21%
Other Protection	0.50%	0.90%	0.71%	0.61%	0.14%
Sub-Total	9.45%	13.21%	9.21%	15.62%	8.03%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.02%	--	--	0.09%	--
Sanitation and Waste Removal	3.91%	3.11%	1.73%	2.06%	1.89%
Maintenance of General Buildings and Grounds	1.30%	1.74%	0.79%	1.90%	0.52%
Sub-Total	5.24%	4.85%	2.53%	4.05%	2.41%
Health and Welfare					
Health	0.67%	0.51%	1.03%	0.77%	0.31%
Mental Health and Mental Retardation	2.31%	0.35%	6.74%	4.51%	4.32%
Welfare/Social Services	4.56%	5.33%	9.32%	6.26%	5.53%
Sub-Total	7.54%	6.19%	17.09%	11.54%	10.16%
Education					
Instruction	46.37%	46.95%	43.48%	43.97%	52.28%
Administration, Attendance, and Health	4.18%	4.22%	2.41%	1.23%	4.25%
Pupil Transportation Services	5.56%	4.94%	2.94%	4.28%	4.84%
Operation and Maintenance Services	6.91%	6.10%	9.03%	4.85%	6.91%
School Food Services and Other Non-Instructional Operations	2.88%	1.68%	1.79%	3.31%	3.38%
Contributions to Community Colleges	0.02%	0.01%	0.08%	0.03%	0.01%
Sub-Total	65.90%	63.91%	59.72%	57.67%	71.68%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.33%	0.47%	0.53%	0.36%	--
Cultural Enrichment	--	--	0.06%	--	--
Public Libraries	0.92%	0.33%	0.35%	0.37%	0.78%
Sub-Total	1.25%	0.80%	0.93%	0.73%	0.78%
Community Development					
Planning and Community Development	3.77%	1.38%	4.42%	0.97%	2.56%
Environmental Management	0.06%	0.27%	0.07%	0.09%	0.03%
Cooperative Extension Program	0.21%	0.30%	0.66%	0.25%	0.22%
Sub-Total	4.05%	1.94%	5.14%	1.31%	2.81%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
General Government Administration					
Legislative	0.27%	0.22%	0.21%	0.17%	0.17%
General and Financial Administration	2.30%	3.71%	2.50%	1.60%	3.17%
Board of Elections	0.18%	0.21%	0.31%	0.16%	0.24%
Sub-Total	2.75%	4.14%	3.02%	1.93%	3.58%
Judicial Administration					
Courts	1.61%	0.46%	1.02%	2.13%	1.89%
Commonwealth's Attorney	0.50%	0.64%	0.80%	0.50%	0.73%
Sub-Total	2.11%	1.10%	1.82%	2.63%	2.62%
Public Safety					
Law Enforcement and Traffic Control	3.19%	5.47%	3.55%	4.25%	5.00%
Fire and Rescue Services	1.93%	0.57%	2.45%	1.86%	1.11%
Correction and Detention	4.06%	1.53%	2.42%	2.38%	0.99%
Inspections	0.37%	0.22%	0.22%	0.34%	0.78%
Other Protection	2.18%	1.28%	0.58%	1.41%	0.59%
Sub-Total	11.73%	9.06%	9.22%	10.24%	8.46%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.30%	--	--	--
Sanitation and Waste Removal	1.70%	9.52%	1.71%	1.75%	1.43%
Maintenance of General Buildings and Grounds	0.71%	0.57%	1.13%	0.84%	0.84%
Sub-Total	2.42%	10.38%	2.83%	2.59%	2.27%
Health and Welfare					
Health	0.62%	0.66%	0.40%	0.57%	0.40%
Mental Health and Mental Retardation	5.40%	2.29%	8.18%	4.64%	5.08%
Welfare/Social Services	5.53%	7.93%	5.99%	6.97%	3.95%
Sub-Total	11.55%	10.87%	14.57%	12.18%	9.43%
Education					
Instruction	50.41%	47.47%	48.47%	51.62%	52.35%
Administration, Attendance, and Health	2.28%	2.12%	1.94%	2.64%	3.24%
Pupil Transportation Services	3.91%	3.15%	5.46%	4.46%	6.29%
Operation and Maintenance Services	5.98%	5.39%	4.67%	5.47%	6.06%
School Food Services and Other Non-Instructional Operations	2.31%	2.87%	3.34%	3.62%	2.14%
Contributions to Community Colleges	0.04%	0.04%	0.06%	0.01%	0.04%
Sub-Total	64.93%	61.05%	63.95%	67.83%	70.10%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.24%	0.18%	0.74%	0.08%	1.64%
Cultural Enrichment	0.10%	--	0.01%	--	--
Public Libraries	1.27%	0.56%	0.90%	0.89%	0.27%
Sub-Total	2.61%	0.74%	1.65%	0.97%	1.91%
Community Development					
Planning and Community Development	1.69%	2.36%	2.61%	1.49%	1.31%
Environmental Management	0.06%	0.04%	0.28%	0.03%	0.20%
Cooperative Extension Program	0.16%	0.25%	0.05%	0.11%	0.12%
Sub-Total	1.92%	2.65%	2.93%	1.63%	1.63%
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
General Government Administration					
Legislative	0.24%	0.58%	0.18%	0.28%	0.29%
General and Financial Administration	2.99%	1.83%	3.00%	2.08%	3.71%
Board of Elections	0.28%	0.25%	0.12%	0.20%	0.57%
Sub-Total	3.51%	2.66%	3.31%	2.56%	4.57%
Judicial Administration					
Courts	3.63%	1.55%	1.30%	1.51%	1.47%
Commonwealth's Attorney	0.94%	0.60%	0.32%	0.77%	1.46%
Sub-Total	4.58%	2.14%	1.62%	2.28%	2.93%
Public Safety					
Law Enforcement and Traffic Control	3.58%	5.55%	5.89%	3.84%	4.72%
Fire and Rescue Services	1.53%	1.42%	4.98%	0.41%	2.89%
Correction and Detention	2.87%	4.56%	3.24%	5.87%	2.48%
Inspections	0.12%	0.75%	0.96%	0.21%	0.85%
Other Protection	0.16%	0.49%	1.01%	0.49%	0.77%
Sub-Total	8.26%	12.77%	16.07%	10.82%	11.71%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.003%	1.02%	--	0.08%
Sanitation and Waste Removal	2.32%	0.74%	1.30%	5.95%	3.24%
Maintenance of General Buildings and Grounds	1.94%	1.51%	1.79%	1.06%	0.94%
Sub-Total	4.26%	2.25%	4.12%	7.02%	4.26%
Health and Welfare					
Health	0.49%	0.29%	0.56%	0.43%	0.67%
Mental Health and Mental Retardation	5.88%	2.03%	2.20%	4.95%	5.42%
Welfare/Social Services	7.50%	4.49%	4.51%	8.18%	6.55%
Sub-Total	13.87%	6.81%	7.27%	13.56%	12.63%
Education					
Instruction	45.56%	52.68%	46.26%	46.74%	43.71%
Administration, Attendance, and Health	3.02%	3.67%	3.04%	2.75%	5.50%
Pupil Transportation Services	4.57%	5.15%	3.32%	2.51%	4.47%
Operation and Maintenance Services	7.16%	6.60%	6.57%	6.39%	5.57%
School Food Services and Other Non-Instructional Operations	3.55%	2.99%	2.25%	3.11%	2.71%
Contributions to Community Colleges	0.02%	0.04%	--	0.03%	0.02%
Sub-Total	63.87%	71.13%	61.45%	61.53%	61.97%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.20%	0.79%	3.02%	0.46%	0.05%
Cultural Enrichment	0.004%	--	--	0.08%	--
Public Libraries	0.22%	0.38%	1.42%	0.99%	0.89%
Sub-Total	0.42%	1.17%	4.44%	1.53%	0.94%
Community Development					
Planning and Community Development	0.81%	0.95%	1.28%	0.55%	0.40%
Environmental Management	0.04%	0.01%	0.33%	0.01%	0.16%
Cooperative Extension Program	0.38%	0.09%	0.11%	0.14%	0.43%
Sub-Total	1.23%	1.06%	1.72%	0.70%	0.99%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
General Government Administration					
Legislative	0.67%	0.17%	0.16%	0.10%	0.39%
General and Financial Administration	2.55%	3.23%	3.05%	2.42%	2.14%
Board of Elections	0.37%	0.16%	0.32%	0.15%	0.24%
Sub-Total	3.59%	3.56%	3.53%	2.68%	2.78%
Judicial Administration					
Courts	2.61%	1.41%	0.77%	1.34%	0.97%
Commonwealth's Attorney	1.56%	0.40%	0.73%	0.61%	0.52%
Sub-Total	4.17%	1.80%	1.50%	1.95%	1.49%
Public Safety					
Law Enforcement and Traffic Control	5.02%	5.52%	3.45%	3.16%	2.74%
Fire and Rescue Services	2.45%	4.60%	2.78%	2.29%	1.00%
Correction and Detention	10.18%	3.60%	4.86%	2.54%	3.30%
Inspections	0.54%	0.42%	0.51%	0.44%	0.17%
Other Protection	0.23%	0.16%	1.24%	0.42%	0.25%
Sub-Total	18.42%	14.30%	12.84%	8.86%	7.46%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.20%	--	0.48%
Sanitation and Waste Removal	2.60%	3.80%	4.13%	1.41%	3.93%
Maintenance of General Buildings and Grounds	0.70%	3.45%	0.41%	1.02%	0.82%
Sub-Total	3.29%	7.24%	4.74%	2.43%	5.23%
Health and Welfare					
Health	0.82%	0.28%	0.65%	0.45%	0.67%
Mental Health and Mental Retardation	3.66%	1.43%	7.33%	3.53%	9.18%
Welfare/Social Services	6.70%	4.66%	2.96%	4.83%	8.77%
Sub-Total	11.18%	6.37%	10.93%	8.82%	18.62%
Education					
Instruction	42.34%	48.57%	41.67%	55.01%	41.40%
Administration, Attendance, and Health	2.26%	3.34%	3.89%	2.15%	1.46%
Pupil Transportation Services	3.48%	2.51%	4.14%	4.27%	4.06%
Operation and Maintenance Services	5.48%	5.76%	5.76%	7.04%	7.32%
School Food Services and Other Non-Instructional Operations	2.55%	2.19%	2.23%	3.98%	2.66%
Contributions to Community Colleges	0.05%	--	0.04%	--	0.19%
Sub-Total	56.16%	62.37%	57.73%	72.45%	57.08%
Parks, Recreation, and Cultural Services					
Parks and Recreation	--	1.76%	1.45%	0.68%	0.34%
Cultural Enrichment	--	0.11%	--	--	0.04%
Public Libraries	1.04%	1.41%	1.65%	0.84%	0.60%
Sub-Total	1.04%	3.28%	3.10%	1.52%	0.98%
Community Development					
Planning and Community Development	1.84%	1.01%	3.12%	1.06%	6.01%
Environmental Management	0.08%	--	0.22%	0.08%	0.06%
Cooperative Extension Program	0.21%	0.07%	0.17%	0.16%	0.30%
Sub-Total	2.14%	1.08%	3.51%	1.30%	6.37%
Nondepartmental/1					
Sub-Total	--	--	2.12%	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
General Government Administration					
Legislative	0.39%	0.25%	0.69%	0.59%	0.17%
General and Financial Administration	2.84%	2.80%	1.10%	1.84%	2.52%
Board of Elections	0.10%	0.16%	0.17%	0.37%	0.17%
Sub-Total	3.33%	3.21%	1.96%	2.80%	2.86%
Judicial Administration					
Courts	1.56%	0.71%	1.12%	1.60%	1.33%
Commonwealth's Attorney	0.51%	0.55%	0.53%	1.02%	0.44%
Sub-Total	2.07%	1.26%	1.65%	2.62%	1.76%
Public Safety					
Law Enforcement and Traffic Control	4.27%	2.84%	3.74%	4.18%	3.04%
Fire and Rescue Services	1.06%	1.56%	0.55%	1.73%	2.26%
Correction and Detention	1.22%	2.72%	0.78%	5.49%	2.56%
Inspections	0.19%	0.49%	0.27%	0.20%	0.97%
Other Protection	0.64%	1.80%	0.87%	0.51%	1.14%
Sub-Total	7.38%	9.41%	6.21%	12.12%	9.95%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.01%	--	--	0.11%	0.34%
Sanitation and Waste Removal	1.97%	3.15%	2.77%	3.68%	1.46%
Maintenance of General Buildings and Grounds	0.82%	0.70%	0.61%	0.95%	0.84%
Sub-Total	2.79%	3.85%	3.38%	4.74%	2.64%
Health and Welfare					
Health	0.54%	0.41%	0.82%	0.87%	0.30%
Mental Health and Mental Retardation	3.02%	4.35%	9.46%	3.73%	2.18%
Welfare/Social Services	8.12%	6.96%	7.88%	5.79%	4.41%
Sub-Total	11.68%	11.72%	18.16%	10.39%	6.89%
Education					
Instruction	51.55%	50.64%	52.47%	47.46%	55.57%
Administration, Attendance, and Health	1.98%	2.51%	1.95%	3.17%	2.74%
Pupil Transportation Services	3.38%	3.95%	2.62%	5.24%	4.61%
Operation and Maintenance Services	7.29%	8.41%	5.47%	6.06%	6.50%
School Food Services and Other Non-Instructional Operations	4.35%	2.32%	3.00%	3.38%	2.71%
Contributions to Community Colleges	0.09%	0.03%	0.02%	--	0.01%
Sub-Total	68.64%	67.86%	65.53%	65.30%	72.15%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.95%	0.62%	0.05%	--	0.98%
Cultural Enrichment	--	0.03%	--	--	0.01%
Public Libraries	0.89%	0.88%	1.59%	1.01%	1.57%
Sub-Total	1.84%	1.53%	1.64%	1.01%	2.56%
Community Development					
Planning and Community Development	2.03%	0.85%	1.34%	0.87%	1.12%
Environmental Management	0.08%	0.15%	0.03%	0.02%	0.01%
Cooperative Extension Program	0.16%	0.16%	0.11%	0.14%	0.06%
Sub-Total	2.27%	1.15%	1.48%	1.03%	1.19%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
General Government Administration					
Legislative	0.31%	1.77%	0.39%	0.10%	0.23%
General and Financial Administration	2.56%	3.36%	3.22%	1.73%	2.63%
Board of Elections	0.12%	0.29%	0.47%	0.19%	0.20%
Sub-Total	3.00%	5.42%	4.09%	2.02%	3.06%
Judicial Administration					
Courts	1.41%	1.63%	2.25%	1.14%	0.94%
Commonwealth's Attorney	0.47%	0.46%	1.38%	0.71%	0.74%
Sub-Total	1.88%	2.09%	3.63%	1.86%	1.68%
Public Safety					
Law Enforcement and Traffic Control	4.22%	3.31%	7.44%	1.85%	1.95%
Fire and Rescue Services	2.49%	1.11%	2.09%	0.58%	1.14%
Correction and Detention	3.58%	2.19%	1.39%	3.81%	4.46%
Inspections	0.97%	0.40%	0.42%	0.25%	0.44%
Other Protection	0.22%	0.29%	0.25%	0.68%	1.25%
Sub-Total	11.49%	7.30%	11.58%	7.16%	9.24%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.01%	--	0.19%	0.59%	0.77%
Sanitation and Waste Removal	1.09%	2.11%	0.86%	1.92%	3.72%
Maintenance of General Buildings and Grounds	0.83%	1.70%	1.37%	0.65%	0.49%
Sub-Total	1.92%	3.81%	2.42%	3.16%	4.98%
Health and Welfare					
Health	0.24%	0.83%	0.63%	0.36%	0.39%
Mental Health and Mental Retardation	2.15%	6.12%	5.53%	6.85%	2.95%
Welfare/Social Services	3.17%	8.67%	8.34%	8.46%	9.42%
Sub-Total	5.57%	15.62%	14.51%	15.67%	12.76%
Education					
Instruction	55.16%	42.12%	39.64%	51.90%	49.84%
Administration, Attendance, and Health	3.26%	4.60%	8.59%	1.85%	1.75%
Pupil Transportation Services	3.64%	3.77%	5.62%	4.55%	3.11%
Operation and Maintenance Services	6.50%	8.02%	5.13%	5.60%	6.83%
School Food Services and Other Non-Instructional Operations	2.94%	3.58%	3.13%	3.49%	2.60%
Contributions to Community Colleges	0.01%	0.003%	0.01%	0.11%	0.03%
Sub-Total	71.51%	62.09%	62.10%	67.51%	64.16%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.58%	1.55%	--	0.25%	0.93%
Cultural Enrichment	0.15%	0.03%	0.07%	0.12%	0.03%
Public Libraries	1.75%	1.00%	0.46%	0.99%	0.53%
Sub-Total	3.48%	2.58%	0.53%	1.35%	1.49%
Community Development					
Planning and Community Development	1.09%	0.78%	0.49%	1.07%	2.39%
Environmental Management	0.0004%	0.04%	0.53%	0.10%	0.12%
Cooperative Extension Program	0.06%	0.27%	0.14%	0.10%	0.11%
Sub-Total	1.15%	1.09%	1.15%	1.27%	2.62%
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
General Government Administration					
Legislative	0.15%	0.15%	0.45%	0.45%	0.18%
General and Financial Administration	2.30%	4.80%	1.74%	1.31%	4.17%
Board of Elections	0.21%	0.27%	0.16%	0.21%	0.15%
Sub-Total	2.66%	5.22%	2.35%	1.97%	4.50%
Judicial Administration					
Courts	1.58%	2.57%	1.68%	0.86%	1.17%
Commonwealth's Attorney	0.52%	0.83%	0.60%	0.54%	0.59%
Sub-Total	2.09%	3.40%	2.28%	1.41%	1.76%
Public Safety					
Law Enforcement and Traffic Control	2.93%	10.79%	3.57%	3.26%	3.25%
Fire and Rescue Services	1.45%	0.87%	0.35%	0.90%	5.02%
Correction and Detention	1.79%	12.41%	2.33%	4.95%	4.49%
Inspections	0.17%	0.25%	0.23%	0.29%	0.52%
Other Protection	0.62%	0.28%	0.16%	0.65%	1.00%
Sub-Total	6.98%	24.60%	6.63%	10.04%	14.29%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.34%	0.27%	1.42%	--	0.01%
Sanitation and Waste Removal	2.24%	3.04%	3.52%	5.04%	3.00%
Maintenance of General Buildings and Grounds	0.92%	1.47%	0.59%	0.59%	3.15%
Sub-Total	3.50%	4.78%	5.53%	5.63%	6.16%
Health and Welfare					
Health	0.49%	0.63%	0.51%	0.56%	1.48%
Mental Health and Mental Retardation	6.32%	4.25%	3.68%	9.51%	2.75%
Welfare/Social Services	6.41%	7.29%	8.57%	8.49%	3.18%
Sub-Total	13.22%	12.17%	12.76%	18.56%	7.41%
Education					
Instruction	50.64%	32.09%	51.81%	45.27%	45.08%
Administration, Attendance, and Health	2.60%	1.73%	1.74%	1.28%	3.61%
Pupil Transportation Services	3.82%	4.53%	2.76%	4.29%	3.77%
Operation and Maintenance Services	6.59%	5.65%	5.74%	5.80%	6.28%
School Food Services and Other Non-Instructional Operations	3.30%	2.59%	3.04%	2.48%	2.09%
Contributions to Community Colleges	0.09%	0.02%	0.15%	0.07%	--
Sub-Total	67.06%	46.62%	65.23%	59.19%	60.83%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.78%	0.89%	0.04%	0.78%	1.05%
Cultural Enrichment	0.45%	0.11%	0.01%	0.03%	0.54%
Public Libraries	1.57%	0.97%	1.58%	0.87%	1.41%
Sub-Total	2.80%	1.97%	1.63%	1.69%	3.00%
Community Development					
Planning and Community Development	1.54%	1.05%	3.51%	1.34%	1.36%
Environmental Management	0.03%	0.04%	--	0.02%	0.62%
Cooperative Extension Program	0.12%	0.15%	0.07%	0.14%	0.06%
Sub-Total	1.69%	1.25%	3.58%	1.51%	2.04%
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
General Government Administration					
Legislative	0.30%	0.31%	0.09%	0.11%	0.12%
General and Financial Administration	5.93%	6.02%	2.84%	4.93%	5.64%
Board of Elections	0.24%	0.34%	0.27%	0.32%	0.18%
Sub-Total	6.47%	6.67%	3.20%	5.36%	5.93%
Judicial Administration					
Courts	2.57%	1.33%	1.82%	2.34%	1.46%
Commonwealth's Attorney	0.59%	0.10%	0.71%	1.07%	0.56%
Sub-Total	3.16%	1.43%	2.53%	3.42%	2.03%
Public Safety					
Law Enforcement and Traffic Control	9.93%	9.78%	8.42%	6.53%	6.37%
Fire and Rescue Services	6.17%	3.06%	5.44%	0.69%	4.83%
Correction and Detention	2.61%	0.54%	3.86%	4.05%	3.85%
Inspections	0.99%	1.40%	0.27%	0.25%	0.38%
Other Protection	0.13%	0.73%	0.16%	1.18%	1.01%
Sub-Total	19.84%	15.50%	18.15%	12.71%	16.44%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	5.09%	10.69%	4.06%	5.44%	4.58%
Sanitation and Waste Removal	1.57%	6.00%	11.86%	3.24%	2.16%
Maintenance of General Buildings and Grounds	1.99%	6.69%	0.42%	1.65%	0.48%
Sub-Total	8.65%	23.38%	16.33%	10.32%	7.23%
Health and Welfare					
Health	1.71%	0.70%	0.74%	0.32%	0.51%
Mental Health and Mental Retardation	5.44%	3.27%	5.67%	5.83%	6.80%
Welfare/Social Services	10.30%	2.32%	7.07%	5.56%	14.14%
Sub-Total	17.45%	6.29%	13.49%	11.72%	21.45%
Education					
Instruction	28.93%	29.10%	29.22%	41.21%	26.17%
Administration, Attendance, and Health	2.27%	4.00%	1.69%	1.86%	2.40%
Pupil Transportation Services	1.16%	2.54%	1.23%	1.24%	0.72%
Operation and Maintenance Services	3.35%	--	3.71%	5.88%	5.78%
School Food Services and Other Non-Instructional Operations	1.20%	--	1.51%	2.24%	1.90%
Contributions to Community Colleges	0.004%	0.08%	0.06%	0.04%	0.01%
Sub-Total	36.93%	35.72%	37.41%	52.47%	36.98%
Parks, Recreation, and Cultural Services					
Parks and Recreation	3.14%	5.38%	3.37%	1.91%	5.09%
Cultural Enrichment	0.67%	0.41%	2.51%	--	0.30%
Public Libraries	1.35%	1.83%	0.81%	0.78%	0.95%
Sub-Total	5.15%	7.63%	6.69%	2.69%	6.34%
Community Development					
Planning and Community Development	2.24%	1.67%	2.11%	1.32%	3.58%
Environmental Management	0.11%	0.01%	0.09%	0.004%	--
Cooperative Extension Program	--	0.04%	--	--	0.03%
Sub-Total	2.35%	1.72%	2.20%	1.32%	3.61%
Nondepartmental/1					
Sub-Total	--	1.66%	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Chesapeake City	Clifton Forge City	Colonial Heights City	Covington City	Danville City
General Government Administration					
Legislative	0.15%	0.06%	0.35%	0.31%	0.13%
General and Financial Administration	3.60%	3.03%	4.14%	4.48%	2.48%
Board of Elections	0.12%	0.47%	0.28%	0.37%	0.12%
Sub-Total	3.87%	3.56%	4.77%	5.16%	2.73%
Judicial Administration					
Courts	1.97%	1.98%	2.01%	1.52%	1.14%
Commonwealth's Attorney	0.42%	0.64%	0.89%	0.03%	0.58%
Sub-Total	2.38%	2.61%	2.90%	1.55%	1.72%
Public Safety					
Law Enforcement and Traffic Control	5.64%	5.16%	8.12%	5.82%	6.80%
Fire and Rescue Services	5.13%	2.63%	4.30%	1.94%	5.60%
Correction and Detention	3.33%	1.66%	8.64%	0.61%	3.03%
Inspections	0.54%	0.04%	0.42%	0.63%	0.41%
Other Protection	0.18%	0.37%	0.23%	0.70%	1.15%
Sub-Total	14.82%	9.87%	21.71%	9.70%	16.98%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.47%	2.77%	4.01%	7.79%	5.28%
Sanitation and Waste Removal	3.01%	5.96%	2.74%	7.96%	3.07%
Maintenance of General Buildings and Grounds	1.60%	1.01%	0.92%	2.62%	2.15%
Sub-Total	9.08%	9.74%	7.67%	18.37%	10.50%
Health and Welfare					
Health	1.11%	0.29%	0.32%	0.40%	0.47%
Mental Health and Mental Retardation	2.20%	--	3.46%	5.68%	4.27%
Welfare/Social Services	4.40%	7.83%	3.67%	6.49%	6.22%
Sub-Total	7.71%	8.12%	7.45%	12.57%	10.96%
Education					
Instruction	44.71%	48.97%	41.22%	35.33%	38.62%
Administration, Attendance, and Health	1.97%	3.38%	2.22%	2.37%	3.07%
Pupil Transportation Services	2.72%	2.95%	0.86%	1.13%	1.59%
Operation and Maintenance Services	6.05%	5.47%	5.11%	4.27%	6.22%
School Food Services and Other Non-Instructional Operations	1.95%	2.26%	1.70%	1.71%	2.40%
Contributions to Community Colleges	0.02%	0.02%	0.02%	0.01%	0.01%
Sub-Total	57.41%	63.04%	51.13%	44.83%	51.92%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.83%	1.68%	2.70%	3.72%	3.51%
Cultural Enrichment	0.04%	0.06%	0.15%	0.77%	0.09%
Public Libraries	1.30%	1.05%	1.17%	0.97%	0.86%
Sub-Total	2.18%	2.79%	4.02%	5.45%	4.46%
Community Development					
Planning and Community Development	2.46%	0.27%	0.34%	2.29%	0.72%
Environmental Management	0.01%	--	0.01%	0.01%	--
Cooperative Extension Program	0.07%	--	--	0.08%	0.01%
Sub-Total	2.54%	0.27%	0.36%	2.38%	0.73%
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Emporia City	Fairfax City	Falls Church City	Franklin City	Fredericksburg City
General Government Administration					
Legislative	0.60%	0.42%	0.26%	1.08%	0.39%
General and Financial Administration	3.71%	7.38%	6.13%	5.26%	4.67%
Board of Elections	0.42%	0.28%	0.26%	0.35%	0.03%
Sub-Total	4.73%	8.08%	6.65%	6.69%	5.09%
Judicial Administration					
Courts	5.02%	0.71%	0.85%	0.30%	2.39%
Commonwealth's Attorney	--	0.02%	0.07%	--	0.96%
Sub-Total	5.02%	0.74%	0.92%	0.30%	3.35%
Public Safety					
Law Enforcement and Traffic Control	10.82%	12.23%	7.95%	7.94%	7.67%
Fire and Rescue Services	1.14%	8.83%	2.99%	2.50%	6.19%
Correction and Detention	8.32%	1.22%	2.88%	1.99%	8.23%
Inspections	0.66%	1.40%	0.27%	0.99%	0.77%
Other Protection	0.80%	--	0.15%	0.41%	0.22%
Sub-Total	21.74%	23.69%	14.24%	13.85%	23.08%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.12%	8.19%	4.44%	7.80%	4.87%
Sanitation and Waste Removal	4.43%	2.70%	1.75%	2.48%	2.83%
Maintenance of General Buildings and Grounds	0.57%	1.31%	2.46%	2.03%	1.95%
Sub-Total	9.12%	12.20%	8.65%	12.31%	9.64%
Health and Welfare					
Health	0.29%	0.92%	0.38%	0.57%	0.26%
Mental Health and Mental Retardation	5.51%	2.73%	1.85%	3.02%	6.53%
Welfare/Social Services	5.79%	2.17%	5.19%	4.54%	6.42%
Sub-Total	11.59%	5.82%	7.42%	8.13%	13.21%
Education					
Instruction	33.88%	31.38%	37.47%	33.26%	29.65%
Administration, Attendance, and Health	1.48%	2.90%	4.40%	2.87%	2.23%
Pupil Transportation Services	2.51%	1.83%	1.15%	1.40%	1.05%
Operation and Maintenance Services	3.87%	3.71%	5.33%	4.15%	3.40%
School Food Services and Other Non-Instructional Operations	1.77%	1.42%	3.47%	1.98%	0.90%
Contributions to Community Colleges	0.01%	0.004%	0.02%	--	0.01%
Sub-Total	43.52%	41.25%	51.84%	43.66%	37.24%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.95%	3.73%	2.98%	2.01%	3.26%
Cultural Enrichment	--	0.11%	--	--	0.25%
Public Libraries	0.74%	1.19%	3.53%	1.28%	1.57%
Sub-Total	1.69%	5.03%	6.50%	3.29%	5.08%
Community Development					
Planning and Community Development	2.47%	3.21%	3.77%	9.90%	3.28%
Environmental Management	--	--	--	--	0.02%
Cooperative Extension Program	0.12%	0.002%	--	--	--
Sub-Total	2.59%	3.21%	3.77%	9.90%	3.30%
Nondepartmental/¹					
Sub-Total	--	--	--	1.87%	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

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Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Galax City	Hampton City	Harrisonburg City	Hopewell City	Lexington City
General Government Administration					
Legislative	0.04%	0.18%	0.17%	0.81%	0.20%
General and Financial Administration	6.11%	3.28%	2.87%	3.35%	5.43%
Board of Elections	0.31%	0.11%	0.18%	0.36%	0.42%
Sub-Total	6.46%	3.56%	3.22%	4.53%	6.05%
Judicial Administration					
Courts	1.30%	0.68%	0.52%	1.23%	0.55%
Commonwealth's Attorney	--	0.61%	0.11%	0.66%	--
Sub-Total	1.30%	1.29%	0.63%	1.90%	0.55%
Public Safety					
Law Enforcement and Traffic Control	7.26%	5.85%	7.28%	6.75%	9.15%
Fire and Rescue Services	1.41%	3.69%	6.23%	4.45%	7.20%
Correction and Detention	0.32%	4.04%	1.49%	8.25%	1.11%
Inspections	0.28%	0.59%	0.76%	0.36%	0.10%
Other Protection	0.96%	0.67%	0.12%	1.12%	0.44%
Sub-Total	10.24%	14.84%	15.88%	20.94%	18.00%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	8.13%	3.32%	8.81%	4.16%	7.26%
Sanitation and Waste Removal	6.10%	3.17%	4.91%	1.92%	5.32%
Maintenance of General Buildings and Grounds	0.54%	1.49%	0.39%	1.20%	2.52%
Sub-Total	14.77%	7.99%	14.11%	7.28%	15.10%
Health and Welfare					
Health	0.49%	1.05%	0.47%	0.25%	1.44%
Mental Health and Mental Retardation	6.69%	4.75%	3.79%	2.62%	7.48%
Welfare/Social Services	7.09%	6.68%	5.80%	8.09%	4.26%
Sub-Total	14.26%	12.48%	10.06%	10.96%	13.18%
Education					
Instruction	37.18%	37.84%	39.26%	38.95%	23.36%
Administration, Attendance, and Health	2.30%	2.31%	2.76%	2.28%	2.30%
Pupil Transportation Services	1.80%	2.43%	1.28%	0.74%	2.73%
Operation and Maintenance Services	3.91%	4.98%	4.94%	5.59%	2.45%
School Food Services and Other Non-Instructional Operations	2.59%	2.49%	2.23%	2.32%	3.73%
Contributions to Community Colleges	0.04%	--	0.06%	0.28%	--
Sub-Total	47.82%	50.05%	50.54%	50.16%	34.57%
Parks, Recreation, and Cultural Services					
Parks and Recreation	3.53%	3.17%	3.86%	2.02%	5.06%
Cultural Enrichment	0.34%	1.63%	0.08%	0.56%	--
Public Libraries	1.13%	0.89%	0.78%	0.91%	0.61%
Sub-Total	5.00%	5.69%	4.73%	3.50%	5.66%
Community Development					
Planning and Community Development	0.12%	4.02%	0.83%	0.75%	6.88%
Environmental Management	0.03%	0.02%	--	--	--
Cooperative Extension Program	--	0.05%	--	--	--
Sub-Total	0.15%	4.09%	0.83%	0.75%	6.88%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Lynchburg City	Manassas City	Manassas Park City	Martinsville City	Newport News City
General Government Administration					
Legislative	0.19%	0.36%	0.68%	0.09%	0.14%
General and Financial Administration	5.24%	3.32%	4.55%	3.83%	3.64%
Board of Elections	0.05%	0.19%	0.27%	0.19%	0.08%
Sub-Total	5.48%	3.87%	5.49%	4.12%	3.86%
Judicial Administration					
Courts	1.49%	0.70%	0.60%	2.96%	0.79%
Commonwealth's Attorney	0.53%	0.17%	0.13%	0.90%	0.52%
Sub-Total	2.02%	0.86%	0.74%	3.86%	1.31%
Public Safety					
Law Enforcement and Traffic Control	7.71%	8.35%	5.15%	8.34%	7.21%
Fire and Rescue Services	6.30%	2.08%	3.84%	2.97%	4.70%
Correction and Detention	5.47%	1.80%	1.41%	5.25%	3.34%
Inspections	0.003%	0.73%	0.53%	0.44%	0.42%
Other Protection	0.48%	1.06%	0.75%	0.14%	0.23%
Sub-Total	19.96%	14.02%	11.69%	17.13%	15.91%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	5.70%	4.95%	1.56%	6.02%	3.24%
Sanitation and Waste Removal	2.64%	1.75%	1.99%	8.91%	1.73%
Maintenance of General Buildings and Grounds	2.94%	0.45%	2.44%	1.02%	1.23%
Sub-Total	11.29%	7.16%	5.99%	15.95%	6.19%
Health and Welfare					
Health	0.43%	0.55%	0.22%	0.33%	0.47%
Mental Health and Mental Retardation	5.26%	2.45%	1.96%	3.63%	3.10%
Welfare/Social Services	9.68%	4.67%	6.47%	4.89%	8.71%
Sub-Total	15.38%	7.67%	8.64%	8.85%	12.28%
Education					
Instruction	30.45%	45.65%	45.22%	30.12%	38.42%
Administration, Attendance, and Health	1.25%	3.54%	4.80%	7.54%	2.86%
Pupil Transportation Services	1.61%	2.48%	2.76%	1.26%	2.28%
Operation and Maintenance Services	3.72%	6.16%	6.48%	4.70%	5.42%
School Food Services and Other Non-Instructional Operations	1.42%	1.77%	2.14%	2.05%	2.82%
Contributions to Community Colleges	--	--	0.03%	0.02%	--
Sub-Total	38.46%	59.61%	61.42%	45.70%	51.79%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.18%	1.42%	3.35%	1.35%	3.32%
Cultural Enrichment	0.05%	0.60%	--	--	0.58%
Public Libraries	0.96%	1.71%	1.39%	1.05%	0.81%
Sub-Total	2.18%	3.73%	4.73%	2.41%	4.70%
Community Development					
Planning and Community Development	5.22%	2.97%	1.21%	1.96%	3.88%
Environmental Management	0.005%	0.01%	--	--	0.02%
Cooperative Extension Program	0.02%	0.11%	0.09%	0.03%	0.05%
Sub-Total	5.24%	3.09%	1.30%	1.99%	3.95%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Norfolk City	Norton City	Petersburg City	Poquoson City	Portsmouth City
General Government Administration					
Legislative	0.19%	0.16%	0.25%	0.30%	0.20%
General and Financial Administration	2.56%	4.71%	3.23%	4.36%	4.34%
Board of Elections	0.08%	0.50%	0.36%	0.35%	0.11%
Sub-Total	2.83%	5.37%	3.84%	5.01%	4.65%
Judicial Administration					
Courts	0.59%	2.18%	1.78%	2.81%	1.24%
Commonwealth's Attorney	0.75%	0.15%	0.90%	--	0.64%
Sub-Total	1.33%	2.33%	2.68%	2.81%	1.88%
Public Safety					
Law Enforcement and Traffic Control	7.46%	9.44%	7.52%	5.58%	8.23%
Fire and Rescue Services	5.16%	1.25%	5.10%	5.57%	5.91%
Correction and Detention	5.38%	1.47%	7.43%	1.19%	5.03%
Inspections	0.26%	0.41%	0.03%	0.39%	0.91%
Other Protection	1.18%	0.50%	0.12%	0.18%	0.69%
Sub-Total	19.45%	13.08%	20.21%	12.90%	20.78%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.97%	6.90%	3.85%	3.34%	2.44%
Sanitation and Waste Removal	2.75%	2.97%	1.28%	1.63%	3.20%
Maintenance of General Buildings and Grounds	1.87%	2.05%	3.30%	0.34%	1.52%
Sub-Total	9.59%	11.92%	8.43%	5.32%	7.17%
Health and Welfare					
Health	1.60%	0.35%	0.70%	0.69%	0.49%
Mental Health and Mental Retardation	2.73%	3.98%	2.39%	0.38%	3.29%
Welfare/Social Services	7.57%	8.13%	9.71%	0.93%	7.80%
Sub-Total	11.91%	12.46%	12.80%	2.00%	11.58%
Education					
Instruction	35.93%	35.84%	36.54%	50.59%	33.69%
Administration, Attendance, and Health	1.72%	2.81%	6.92%	4.87%	2.18%
Pupil Transportation Services	1.55%	1.38%	0.70%	2.71%	1.66%
Operation and Maintenance Services	4.92%	5.52%	1.47%	5.83%	6.44%
School Food Services and Other Non-Instructional Operations	2.55%	2.08%	2.63%	1.74%	2.45%
Contributions to Community Colleges	0.001%	0.14%	0.01%	--	--
Sub-Total	46.67%	47.77%	48.26%	65.74%	46.40%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.97%	2.50%	0.95%	3.00%	2.29%
Cultural Enrichment	2.05%	0.16%	0.01%	--	0.57%
Public Libraries	0.95%	0.66%	0.83%	1.95%	0.61%
Sub-Total	4.97%	3.32%	1.80%	4.94%	3.47%
Community Development					
Planning and Community Development	3.26%	3.75%	1.94%	1.28%	4.08%
Environmental Management	--	--	0.01%	--	--
Cooperative Extension Program	--	--	0.04%	--	--
Sub-Total	3.26%	3.75%	1.99%	1.28%	4.08%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Radford City	Richmond City	Roanoke City	Salem City	Staunton City
General Government Administration					
Legislative	0.22%	0.29%	0.27%	0.54%	0.40%
General and Financial Administration	5.65%	4.95%	3.85%	4.05%	3.99%
Board of Elections	0.27%	0.10%	0.08%	0.24%	0.14%
Sub-Total	6.15%	5.34%	4.21%	4.83%	4.52%
Judicial Administration					
Courts	2.36%	1.40%	1.27%	1.63%	1.52%
Commonwealth's Attorney	1.00%	0.55%	0.58%	0.44%	0.57%
Sub-Total	3.36%	1.95%	1.85%	2.07%	2.08%
Public Safety					
Law Enforcement and Traffic Control	7.50%	9.42%	6.08%	7.63%	6.62%
Fire and Rescue Services	3.07%	8.12%	6.47%	6.66%	3.16%
Correction and Detention	2.93%	3.23%	4.15%	0.71%	2.26%
Inspections	0.40%	0.39%	0.38%	0.66%	0.35%
Other Protection	0.23%	0.38%	1.47%	0.55%	0.06%
Sub-Total	14.12%	21.54%	18.55%	16.21%	12.45%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	8.46%	3.45%	3.62%	6.44%	7.27%
Sanitation and Waste Removal	4.39%	2.45%	3.29%	5.92%	4.39%
Maintenance of General Buildings and Grounds	0.65%	1.07%	2.22%	1.59%	2.81%
Sub-Total	13.50%	6.97%	9.13%	13.95%	14.47%
Health and Welfare					
Health	0.25%	0.92%	0.48%	0.41%	0.45%
Mental Health and Mental Retardation	5.64%	3.92%	4.76%	4.10%	9.67%
Welfare/Social Services	5.34%	12.82%	10.34%	2.19%	5.47%
Sub-Total	11.23%	17.66%	15.59%	6.70%	15.60%
Education					
Instruction	32.80%	30.25%	35.53%	39.04%	34.79%
Administration, Attendance, and Health	2.36%	2.22%	1.79%	2.43%	2.11%
Pupil Transportation Services	0.95%	1.99%	1.56%	1.15%	1.29%
Operation and Maintenance Services	5.55%	4.25%	4.93%	3.63%	3.88%
School Food Services and Other Non-Instructional Operations	1.70%	1.56%	1.79%	1.86%	1.65%
Contributions to Community Colleges	--	0.02%	--	--	0.01%
Sub-Total	43.35%	40.27%	45.60%	48.11%	43.72%
Parks, Recreation, and Cultural Services					
Parks and Recreation	2.16%	2.47%	1.89%	5.36%	3.20%
Cultural Enrichment	--	1.20%	0.12%	0.38%	0.08%
Public Libraries	1.87%	0.74%	0.90%	1.26%	1.87%
Sub-Total	4.02%	4.40%	2.91%	7.00%	5.15%
Community Development					
Planning and Community Development	1.59%	1.60%	2.15%	1.10%	2.01%
Environmental Management	2.67%	0.26%	--	--	--
Cooperative Extension Program	--	--	0.03%	0.03%	--
Sub-Total	4.26%	1.86%	2.17%	1.13%	2.01%
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2001

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Suffolk City	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration					
Legislative	0.23%	0.10%	0.42%	0.57%	0.14%
General and Financial Administration	3.75%	2.79%	3.48%	5.66%	3.41%
Board of Elections	0.16%	0.10%	0.14%	0.36%	0.15%
Sub-Total	4.14%	2.99%	4.04%	6.59%	3.69%
Judicial Administration					
Courts	1.96%	0.56%	1.41%	1.02%	1.38%
Commonwealth's Attorney	0.92%	0.48%	0.67%	--	0.70%
Sub-Total	2.88%	1.04%	2.08%	1.02%	2.07%
Public Safety					
Law Enforcement and Traffic Control	5.41%	7.30%	5.99%	10.33%	7.72%
Fire and Rescue Services	5.90%	3.40%	3.22%	8.00%	3.49%
Correction and Detention	3.49%	2.06%	1.95%	6.71%	3.96%
Inspections	1.05%	0.16%	0.46%	0.80%	0.61%
Other Protection	1.48%	0.25%	1.60%	0.11%	1.18%
Sub-Total	17.32%	13.16%	13.21%	25.95%	16.96%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	2.37%	4.11%	6.38%	4.89%	3.60%
Sanitation and Waste Removal	1.43%	3.00%	7.44%	1.73%	1.37%
Maintenance of General Buildings and Grounds	1.08%	3.20%	1.37%	4.39%	4.83%
Sub-Total	4.87%	10.32%	15.19%	11.01%	9.80%
Health and Welfare					
Health	3.05%	0.30%	0.37%	0.71%	0.31%
Mental Health and Mental Retardation	3.37%	2.84%	6.93%	5.09%	2.91%
Welfare/Social Services	5.75%	3.86%	8.07%	4.17%	8.83%
Sub-Total	12.16%	7.00%	15.37%	9.98%	12.05%
Education					
Instruction	40.65%	45.05%	33.87%	20.05%	37.58%
Administration, Attendance, and Health	2.50%	1.62%	2.22%	2.11%	3.12%
Pupil Transportation Services	3.25%	2.23%	1.53%	1.64%	1.40%
Operation and Maintenance Services	4.87%	6.50%	4.23%	3.48%	6.72%
School Food Services and Other Non-Instructional Operations	2.58%	2.16%	1.64%	0.99%	1.71%
Contributions to Community Colleges	--	0.0007%	0.01%	--	0.02%
Sub-Total	53.85%	57.56%	43.49%	28.27%	50.55%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.80%	2.11%	2.50%	3.77%	2.65%
Cultural Enrichment	--	0.70%	0.12%	--	0.05%
Public Libraries	0.60%	1.23%	1.51%	2.84%	0.95%
Sub-Total	2.40%	4.03%	4.13%	6.61%	3.64%
Community Development					
Planning and Community Development	2.33%	3.86%	1.67%	10.56%	1.22%
Environmental Management	--	0.01%	0.82%	--	--
Cooperative Extension Program	0.05%	0.03%	--	--	--
Sub-Total	2.37%	3.89%	2.49%	10.56%	1.22%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2001, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government